

(f) The applicant for an initial license shall complete practical work experience that is approved by the Board and that:

(1) is obtained over a period of:

(i) not more than 3 years; and

(ii) 1. not less than 6 months if the applicant applies before October 1, 2000; or

2. not less than 1 year if the applicant applies on or after October 1, 2000;

(2) includes providing any type of service or advice involving the use of accounting, attest, management advisory, financial advisory, tax, or consulting skills;

(3) is performed under the direction of:

(i) a licensed certified public accountant; or

(ii) an appropriately qualified professional as determined by the Board;

(4) is obtained through employment in government, industry, academia, or public practice; and

(5) amounts to:

(i) 1,000 hours if the applicant applies before October 1, 2000; or

(ii) 2,000 hours if the applicant applies on or after October 1, 2000.

2-308.

(a) Subject to the provisions of this section, the Board may waive any examination requirement of this subtitle for:

(1) a certified public accountant licensed by another state; or

(2) the holder of a license, certificate, or degree that is issued by another country and is recognized as authority for the holder to practice public