

THAT EMPLOYS THE INDIVIDUAL TO PRACTICE IN THE STATE SHALL BOTH CONSENT TO:

(1) the personal and subject matter jurisdiction and disciplinary authority of the Board;

(2) complying with State public accountancy laws and regulations adopted by the Board; and

(3) the appointment of the State Board of Public Accountancy that issued the individual's license to practice certified public accountancy as the agent upon which process may be served in any action or proceeding by the Board against the individual; AND

(4) CEASING TO OFFER OR PROVIDE SERVICES IN THE STATE THAT ARE SUBJECT TO THIS TITLE IF THE LICENSE ISSUED BY THE STATE IN WHICH THE INDIVIDUAL'S PRINCIPAL PLACE OF BUSINESS IS LOCATED IS NO LONGER VALID.

[(d) An individual's right to practice under this section shall expire 2 years after the date of notification to the Board as provided in subsection (b) of this section.

(e) An individual who meets the requirements of this section may renew the right to practice under this section by notifying the Board and paying a license fee set by the Board.]

[(f)(E) An individual authorized to practice certified public accountancy under this section AND UNDER THE PRACTICE PRIVILEGE may represent to the public, by use of a title, including "licensed certified public accountant", "certified public accountant", "public accountant", or "auditor", by use of the abbreviation "C.P.A.", by description of services, methods, or procedures, or otherwise, that the individual is authorized to practice certified public accountancy in the State.

(F) A SOLE PRACTITIONER WHO IS PRACTICING IN THE STATE UNDER THE PRACTICE PRIVILEGE MAY ONLY PERFORM ATTEST SERVICES AS DEFINED IN § 2-101(C)(1), (3), OR (4) OF THIS TITLE, THROUGH A FIRM THAT HOLDS A PERMIT ISSUED UNDER § 2-401 OF THIS TITLE.

[2-401.

(a) Subject to the provisions of this subtitle, an individual may practice certified public accountancy through a partnership, limited liability company, or corporation that holds a permit under this subtitle.