

# SENATE BILL 238

C2, P5

3lr0591  
CF HB 209

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By: **The President (By Request – Department of Legislative Services)**

Introduced and read first time: January 18, 2013

Assigned to: Education, Health, and Environmental Affairs

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Committee Report: Favorable

Senate action: Adopted

Read second time: February 15, 2013

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## CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **State Board of Public Accountancy – Sunset Extension and Program**  
3 **Evaluation**

4 FOR the purpose of continuing the State Board of Public Accountancy in accordance  
5 with the provisions of the Maryland Program Evaluation Act (sunset law) by  
6 extending to a certain date the termination provisions relating to the statutory  
7 and regulatory authority of the Board; requiring that an evaluation of the Board  
8 and the statutes and regulations that relate to the Board be performed on or  
9 before a certain date; requiring the Board to submit a certain report on or before  
10 a certain date; and generally relating to the State Board of Public Accountancy.

11 BY repealing and reenacting, with amendments,  
12 Article – Business Occupations and Professions  
13 Section 2–702  
14 Annotated Code of Maryland  
15 (2010 Replacement Volume and 2012 Supplement)

16 BY repealing and reenacting, without amendments,  
17 Article – State Government  
18 Section 8–403(a)  
19 Annotated Code of Maryland  
20 (2009 Replacement Volume and 2012 Supplement)

21 BY repealing and reenacting, with amendments,  
22 Article – State Government

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**EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.**

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 Section 8–403(b)(57)  
2 Annotated Code of Maryland  
3 (2009 Replacement Volume and 2012 Supplement)

4 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
5 MARYLAND, That the Laws of Maryland read as follows:

6 **Article – Business Occupations and Professions**

7 2–702.

8 Subject to the evaluation and reestablishment provisions of the Maryland  
9 Program Evaluation Act, this title and all regulations adopted under this title shall  
10 terminate and be of no effect after July 1, [2015] **2025**.

11 **Article – State Government**

12 8–403.

13 (a) On or before December 15 of the 2nd year before the evaluation date of a  
14 governmental activity or unit, the Legislative Policy Committee, based on a  
15 preliminary evaluation, may waive as unnecessary the evaluation required under this  
16 section.

17 (b) Except as otherwise provided in subsection (a) of this section, on or before  
18 the evaluation date for the following governmental activities or units, an evaluation  
19 shall be made of the following governmental activities or units and the statutes and  
20 regulations that relate to the governmental activities or units:

21 (57) Public Accountancy, State Board of (§ 2–201 of the Business  
22 Occupations and Professions Article: July 1, [2014] **2024**);

23 SECTION 2. AND BE IT FURTHER ENACTED, That, on or before October 1,  
24 2013, the State Board of Public Accountancy shall report to the Senate Education,  
25 Health, and Environmental Affairs Committee and the House Economic Matters  
26 Committee, in accordance with § 2–1246 of the State Government Article, on:

27 (1) fund balances, changes to the target fund balances, and future  
28 plans to use any remaining surplus;

29 (2) findings and recommendations related to the outsourcing of exam  
30 application processing; and

31 (3) (i) the number of peer reviews conducted in each of the  
32 previous three calendar years;

1 (ii) the number of licensees and permit holders that failed,  
2 passed with deficiencies, or failed to take corrective action;

3 (iii) reasons why the board did not previously receive a vast  
4 majority of failed peer reviews;

5 (iv) steps taken by the board with respect to licensees and  
6 permit holders who previously failed a peer review; and

7 (v) actions taken to resolve the inconsistent reporting of failed  
8 peer reviews to the board.

9 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect  
10 July 1, 2013.

Approved:

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Governor.

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President of the Senate.

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Speaker of the House of Delegates.