

May 12, 2015

The Honorable Thomas V. Mike Miller, Jr.
President of the Senate
H-107 State House
Annapolis, MD 21401

Dear Mr. President:

In accordance with Article II, Section 17 of the Maryland Constitution, today I have vetoed Senate Bill 536 – *Certified Public Accountants – Definitions – Attest and Practice Certified Public Accountancy*.

This bill alters the definitions of the terms “attest” and “practice certified public accountancy” as they relate to the Maryland Public Accountancy Act to include specified services and procedures performed in accordance with the Statements on Standards for Attestation Engagements issued by the American Institute of Certified Public Accountants.

House Bill 878, which was passed by the General Assembly and signed by me, accomplishes the same purpose. Therefore, it is not necessary for me to sign Senate Bill 536.

Sincerely,

Governor Lawrence J. Hogan, Jr.