

(2)—(3) (text unchanged)
D.—K. (text unchanged)

JOSH KURTZ
Secretary of Natural Resources

Subtitle 04 BOATING

08.04.16 Special Uses Areas

Authority: Natural Resources Article, §§8-703 and 8-704, Annotated Code of Maryland

Notice of Proposed Action
[23-218-P]

The Secretary of Natural Resources proposes to amend Regulation .02 under **COMAR 08.04.16 Special Uses Areas**.

Statement of Purpose

The purpose of this action is to update the list of registered vessels that may request a DNR Ski Sticker. The current regulation includes a list of qualified vessels, and permits the Department to issue a DNR Ski Sticker to owners of a registered qualified vessel. The Department is updating its list of qualified vessels with the Approved Tournament Towboats list approved and developed by USA Water Ski & Wake Sports. USA Water Ski & Wake Sports is the national governing body of organized water skiing and wakeboarding in the United States. USA Water Ski & Wake Sports is also a member of the International Waterski & Wakeboard Federation (world governing body). The USA Water Ski and Wake Sport’s towboat approval process includes performing a series of 11 tests and sub-tests which include power and acceleration and centerline deviation. Additionally, the USA Water Ski and Wake Sport Approved Tournament Towboats list is updated annually. Thus, the Department is proposing to update its list of qualified vessels to mirror this governing body’s list.

Estimate of Economic Impact

The proposed action has no economic impact.

Economic Impact on Small Businesses

The proposed action has minimal or no economic impact on small businesses.

Impact on Individuals with Disabilities

The proposed action has no impact on individuals with disabilities.

Opportunity for Public Comment

Comments may be sent to Housekeeping, DNR Ski Sticker Regulations, Regulatory Staff, Fishing and Boating Services, Department of Natural Resources, 580 Taylor Avenue, E-4, Annapolis, MD 21401, or call 410-260-8300, or email to boatingregpubliccomment.dnr@maryland.gov. Comments will be accepted through November 20, 2023. A public hearing has not been scheduled.

.02 DNR Ski Sticker.

A. — D. (text unchanged)

E. Vessel owners may request a DNR Ski Sticker if they have a registered vessel listed below:

(existing table proposed for repeal)

| <i>Year(s) Approved</i> | <i>Manufacturer</i> | <i>Model</i> |
|-----------------------------|---------------------|----------------|
| 1985—1989 | American Skier | Advance |
| 1990—1993 | American Skier | Legend |
| 1994—1997 | American Skier | TBX |
| 2000—2004 | American Skier | TBX Pro |
| 1984, 1990 | American Skier | Volante |
| 1983—1985 | American Skier | Not Applicable |

| <i>Year(s) Approved</i> | <i>Manufacturer</i> | <i>Model</i> |
|-----------------------------|------------------------|---------------------------------|
| 1987 | Baha | Ski Sport |
| 1994—1995 | Bimini Boats | Bimini Skier/Skier Pro Team 190 |
| 1993—1994 | Brendella | Barefooter |
| 1997 | Brendella | Calabria |
| 1993-1995 | Brendella | Pro Comp |
| 1990—1994 | Brendella | Shortline Comp |
| 1988—1989 | Brendella | Ski Brendella |
| 1993 | Brendella | Sport Comp |
| 1990—1991 | Brendella | Super Comp |
| 1986 | Century | Tournament Skier |
| 1993—1994 | Cheyenne Boats | 20' Elite |
| 1989—1991 | Cheyenne Boats | Cheyenne |
| 1998—1999 | Cobalt | 203 |
| 2019—2023 | Correct Craft/Nautique | Ski Nautique |
| 2003—2009 | Correct Craft/Nautique | Ski Nautique 196 |
| 2010—2023 | Correct Craft/Nautique | Ski Nautique 200 |
| 2011 | Correct Craft/Nautique | Sport Nautique 200 |
| 1999—2001 | Correct Craft/Nautique | 206 |
| 2006—2008 | Correct Craft/Nautique | 211V |
| 2005 | Correct Craft/Nautique | 211V (Class C only) |
| 2003—2004, 2009 | Correct Craft/Nautique | 216V |
| 1988—1992 | Correct Craft | Barefoot Nautique |
| 1983—2002, 2019—2020 | Correct Craft/Nautique | Ski Nautique |
| 1993—1994 | Correct Craft/Nautique | Ski Nautique 1:1 |
| 1992, 1994—1995, 1998—2000 | Correct Craft/Nautique | Ski Nautique Open Bow |
| 1988 | Correct Craft/Nautique | Ski Nautique, Direct Drive |
| 1984 | Correct Craft/Nautique | Ski Tique |
| 1993—1995, 2000 | Correct Craft/Nautique | Sport Nautique |
| 1987 | Eliminator | Comp Skier |
| 1986—1989 | Fineline/Ski Centurion | Barefoot Warrior O/B 200hp |
| 1992—1993 | Fineline/Ski Centurion | Bimini Skier |
| 2011—2018 | Fineline/Ski Centurion | Carbon Pro |
| 1999—2001 | Fineline/Ski Centurion | Eclipse |
| 1988—1989, 1998, 2008 | Fineline/Ski Centurion | Falcon |
| 1990 | Fineline/Ski Centurion | Falcon Barefoot |
| 2008 | Fineline/Ski Centurion | Falcon V—Drive |

PROPOSED ACTION ON REGULATIONS

| <i>Year(s) Approved</i> | <i>Manufacturer</i> | <i>Model</i> |
|-----------------------------|-----------------------------------|---|
| 1996— 1997,2002— 2003 | <i>Fineline/Ski Centurion</i> | <i>LaPoint</i> |
| 2002—2003 | <i>Fineline/Ski Centurion</i> | <i>LaPoint Open Bow</i> |
| 1994—1995 | <i>Fineline/Ski Centurion</i> | <i>LaPoint Tru Trac</i> |
| 1988 | <i>Fineline/Ski Centurion</i> | <i>Outboard</i> |
| 1984 | <i>Fineline/Ski Centurion</i> | <i>Ski Centurion</i> |
| 2004— 2005,2008 | <i>Fineline/Ski Centurion</i> | <i>T5 Comp</i> |
| 1990—1993 | <i>Fineline/Ski Centurion</i> | <i>Tru Trac III</i> |
| 1985—1986 | <i>Fineline/Ski Centurion</i> | <i>Tru Trac</i> |
| 1987—1988 | <i>Fineline/Ski Centurion</i> | <i>Tru Trac II</i> |
| 1994—1995 | <i>Fineline/Ski Centurion</i> | <i>Warrior Barefoot Comp</i> |
| 1989 | <i>Flightcraft</i> | <i>18XL Outboard</i> |
| 1987—1989 | <i>Flightcraft</i> | <i>Flightcraft</i> |
| 1988 | <i>Flightcraft</i> | <i>Inboard</i> |
| 1989 | <i>Flightcraft</i> | <i>XLSS</i> |
| 2002—2007 | <i>Gekko</i> | <i>GTR 22</i> |
| 1985 | <i>Glastron</i> | <i>Ski Machine O/B 150hp</i> |
| 1985—1986 | <i>Hydrodyne</i> | <i>O/B 150hp,235hp</i> |
| 1992—1993 | <i>Hydrodyne</i> | <i>20' Inboard Comp</i> |
| 1987—1990 | <i>Hydrodyne</i> | <i>20' O/B</i> |
| 1994—1996 | <i>Hydrodyne</i> | <i>Comp XP</i> |
| 1994 | <i>Hydrodyne</i> | <i>Grand Sport</i> |
| 1985 | <i>Hydrodyne</i> | <i>I/O</i> |
| 1984 | <i>Hydrodyne</i> | <i>O/B 150hp Johnson</i> |
| 1984 | <i>Hydrodyne</i> | <i>O/B 150hp Mercury</i> |
| 1987 | <i>Hydrostream</i> | <i>Vegas Skier</i> |
| 2000—2003 | <i>Infinity</i> | <i>ZX-1</i> |
| 2001—2002 | <i>Infinity</i> | <i>ZX-1 Open Bow</i> |
| 1993—1997 | <i>Malibu</i> | <i>Echelon</i> |
| 1993 | <i>Malibu</i> | <i>Echelon LX Open Bow</i> |
| 1990—1992 | <i>Malibu</i> | <i>Flightcraft 18XLT</i> |
| 1990—1999 | <i>Malibu</i> | <i>Flightcraft 20XLOBT/Barefooter</i> |
| 2009 | <i>Malibu</i> | <i>FXi</i> |
| 1989—1993 | <i>Malibu</i> | <i>Malibu Skier Euro Sport</i> |
| 1995— 1996,1998 | <i>Malibu</i> | <i>Response</i> |
| 2002— 2004,2008 | <i>Malibu</i> | <i>Response Barefooter</i> |
| 1996—2004 | <i>Malibu</i> | <i>Response LX 1:1</i> |
| 2001 | <i>Malibu</i> | <i>Response LX 365</i> |
| 2000 | <i>Malibu</i> | <i>Response LX 1.5:1</i> |
| 2003—2011 | <i>Malibu</i> | <i>Response LXi</i> |
| 2006 | <i>Malibu</i> | <i>Response LXi 383</i> |
| 2012—2023 | <i>Malibu</i> | <i>Response TXi</i> |
| 2016 | <i>Malibu</i> | <i>Response LXR</i> |
| 1985—1990 | <i>Malibu</i> | <i>Skier</i> |
| 1998,2002 | <i>Malibu</i> | <i>Sportster</i> |
| 2003 | <i>Malibu</i> | <i>Sportster LX</i> |
| 1992,1995,1 999 | <i>Malibu</i> | <i>Sunsetter</i> |

| <i>Year(s) Approved</i> | <i>Manufacturer</i> | <i>Model</i> |
|-----------------------------|------------------------------|--|
| 2008 | <i>Malibu</i> | <i>Sunsetter VTX</i> |
| 1996 | <i>Malibu</i> | <i>Tantrum</i> |
| 2016, 2020 | <i>Malibu</i> | <i>Wakesetter VTX</i> |
| 1986—1991 | <i>Marlin</i> | <i>Magnum Skier</i> |
| 1991—1999 | <i>MasterCraft</i> | <i>Barefoot 200</i> |
| 1983—1984 | <i>MasterCraft</i> | <i>Direct Drive</i> |
| 1984—1985 | <i>MasterCraft</i> | <i>Geared Drive</i> |
| 1986 | <i>MasterCraft</i> | <i>O/B 150hp,200hp</i> |
| 1983—1986 | <i>MasterCraft</i> | <i>Power Slot</i> |
| 2014—2023 | <i>MasterCraft</i> | <i>ProStar</i> |
| 1987—2013 | <i>MasterCraft</i> | <i>ProStar 190</i> |
| 2000—2001 | <i>MasterCraft</i> | <i>ProStar 195</i> |
| 2002—2013 | <i>MasterCraft</i> | <i>ProStar 197</i> |
| 1987—1991 | <i>MasterCraft</i> | <i>ProStar 200</i> |
| 1992—1998, 2000 | <i>MasterCraft</i> | <i>ProStar 205</i> |
| 2001, 2003— 2005 | <i>MasterCraft</i> | <i>ProStar 209</i> |
| 2008—2009 | <i>MasterCraft</i> | <i>ProStar 214</i> |
| 2009 | <i>MasterCraft</i> | <i>214V</i> |
| 2001 | <i>MasterCraft</i> | <i>19 Skier</i> |
| 1998—2000 | <i>MasterCraft</i> | <i>Sportstar</i> |
| 1999 | <i>MasterCraft</i> | <i>Sportstar Open Bow</i> |
| 1994,1997— 2003 | <i>MB Sports</i> | <i>190</i> |
| 2004 | <i>MB Sports</i> | <i>190 Plus</i> |
| 1995 | <i>MB Sports</i> | <i>Boss 200</i> |
| 1996 | <i>MB Sports</i> | <i>LS200</i> |
| 1993,1997— 1999 | <i>Moomba</i> | <i>Boomerang</i> |
| 1998—2001 | <i>Moomba</i> | <i>Kanga</i> |
| 1999 | <i>Moomba</i> | <i>Mobius</i> |
| 1998—2001, 2003—2009 | <i>Moomba</i> | <i>Outback</i> |
| 1999—2001 | <i>Moomba</i> | <i>Outback LS</i> |
| 1992—1993 | <i>Moore Marine</i> | <i>Ski Pro 2000 Footer</i> |
| 1994—1997 | <i>Moore Marine</i> | <i>Ski Pro Footer EX I/O</i> |
| 1985—1987 | <i>Moore Marine</i> | <i>Ski Pro I/O</i> |
| 2002—2004 | <i>Moore Marine</i> | <i>Ski Pro Extreme Comp Barefooter</i> |
| 1998—2022 | <i>Sanger</i> | <i>DXII Barefooter</i> |
| 1988—1997 | <i>Sanger</i> | <i>Barefoot O/B</i> |
| 1992—1994, 2007 | <i>Sanger</i> | <i>Ski Sanger DXII</i> |
| 1987—1991 | <i>Sanger</i> | <i>Skier</i> |
| 1991—1992 | <i>Sea Ray</i> | <i>190SK</i> |
| 1993—1996 | <i>Sea Ray</i> | <i>Sea Ray Spitfire</i> |
| 1996 | <i>Sea Ray</i> | <i>Spitfire EFI</i> |
| 1993—1994 | <i>Sea Ray</i> | <i>Sportster</i> |
| 1993—1994 | <i>Sea Ray</i> | <i>Sportster BR</i> |
| 1985,1987 | <i>Ski Eliminator</i> | |
| 1991—1992, 1994—1995 | <i>Ski West</i> | <i>California Skier</i> |
| 1992 | <i>Ski—Riffic</i> | <i>Ski—Riffic</i> |
| 1990 | <i>Sleek Craft Boats</i> | <i>Ski Sleek</i> |
| 1998—2001 | <i>Supra</i> | <i>Comp</i> |
| 2006—2007 | <i>Supra</i> | <i>Comp 20</i> |
| 2003—2004 | <i>Supra</i> | <i>Comp LTS</i> |

| <i>Year(s) Approved</i> | <i>Manufacturer</i> | <i>Model</i> |
|-----------------------------|---------------------|---------------------------|
| 1985—1987, 1989—1992 | <i>Supra</i> | <i>Comp TS-6M</i> |
| 1991—1992 | <i>Supra</i> | <i>Impulse</i> |
| 1999—2001 | <i>Supra</i> | <i>Legacy</i> |
| 1987 | <i>Supra</i> | <i>Marauder Skier</i> |
| 2001 | <i>Supra</i> | <i>Sunsport</i> |
| 1984 | <i>Supra</i> | <i>Tournament</i> |
| 1992 | <i>Supreme</i> | <i>Competition Series</i> |
| 1990 | <i>Supreme</i> | <i>MS Series</i> |
| 1983—1989 | <i>Supreme</i> | <i>Ski Supreme</i> |
| 1990—1991 | <i>Supreme</i> | <i>Tournament Series</i> |
| 2006 | <i>Svfara</i> | <i>SV1</i> |
| 1983 | <i>the Dyne</i> | <i>Not Applicable</i> |
| 2004—2005 | <i>Tige</i> | <i>Switch I</i> |
| 2006—2007 | <i>Tige</i> | <i>20i</i> |
| 2001—2003 | <i>Tige</i> | <i>20 ci</i> |
| 2003 | <i>Tige</i> | <i>20 V</i> |
| 1999—2002 | <i>Toyota</i> | <i>Epic 21</i> |
| 1989—1990 | <i>U.S. Marine</i> | <i>Challenger</i> |

F. (text unchanged)

JOSH KURTZ
Secretary of Natural Resources

Title 09
MARYLAND DEPARTMENT
OF LABOR
Subtitle 24 BOARD OF PUBLIC
ACCOUNTANCY

09.24.05 Examinations

Authority: Business Occupations and Professions Article, §§2-207, 2-303, 2-305, and 2-307, Annotated Code of Maryland

Notice of Proposed Action
[23-058-P]

The Maryland Board of Certified Public Accountants proposes to amend Regulation .03 under **COMAR 09.24.05 Examinations**.

Statement of Purpose

The purpose of this action is to make Maryland’s educational requirements comparable to neighboring jurisdictions. Surrounding states have a lower threshold, and there are concerns that applicants may be choosing other states in lieu of testing in Maryland. This action would change some of the educational requirements to be a CPA in Maryland. This action was considered uncontroversial.

Estimate of Economic Impact

The proposed action has no economic impact.

Economic Impact on Small Businesses

The proposed action has minimal or no economic impact on small businesses.

Impact on Individuals with Disabilities

The proposed action has no impact on individuals with disabilities.

Opportunity for Public Comment

Comments may be sent to Christopher Dorsey, Executive Director, Department of Labor, 1100 N. Eutaw Street, 5th Floor Baltimore, MD 21201, or call 410-230-6318, or email to christopher.dorsey@maryland.gov. Comments will be accepted through November 30, 2023. A public hearing has not been scheduled.

Open Meeting

Final action on the proposal will be considered by the Maryland Board of Public Accountancy during a public meeting to be held on December 5, 2023, at 9 a.m., at 1100 N Eutaw St., Baltimore, MD 21201; or virtually (<https://meet.google.com/yai-nvov-tdm>); or dial: (US) +1 314-666-1864, PIN: 334 472 909#.

.03 Educational Requirements.

A. To take the Uniform CPA Examination, an applicant shall satisfactorily complete:

(1) Unless otherwise indicated, a minimum of 27 undergraduate semester hours [or 40.5 undergraduate quarter hours] of accounting education to include each of the following subjects:

(a) Auditing of at least 3 undergraduate semester hours [or 4.5 undergraduate quarter hours];

(b) Financial accounting of at least 9 undergraduate semester hours [or 13.5 undergraduate quarter hours];

(c) [Managerial cost accounting] *Accounting information systems* of at least 3 undergraduate semester hours [or 4.5 undergraduate quarter hours]; and

(d) U.S. federal income tax of at least 3 undergraduate semester hours [or 4.5 undergraduate quarter hours]; and

(2) At least 3 undergraduate semester hours [or 4.5 undergraduate quarter hours] in:

(a) Business ethics; or

(b) Accounting ethics[.];

[(c) Philosophy of ethics; or

(d) A course that examines the framework for modern ethical decision making.]

B. In order to become licensed, in addition to satisfactorily completing the requirements set forth in §A of this regulation, an applicant shall satisfactorily complete 3 *undergraduate semester hours in business law* and a minimum of [21] 18 undergraduate semester hours [or 31.5 undergraduate quarter hours] in the following business-related subjects, including 3 undergraduate semester hours [or 4.5 undergraduate quarter hours] in at least five of the following subjects:

(1)—(4) (text unchanged)

(5) [U.S. business law] *Data analytics*;

(6)—(7) (text unchanged)

(8) Information technology/systems; [and]

(9) Quantitative methods[.]; or

(10) *Other business-related content areas included in the Uniform CPA Examination Blueprints.*

C.—E. (text unchanged)

F. If an applicant has received an accounting degree, or has taken course work to supplement a non-accounting degree, at a school or college that is not a member of the [American Assembly of Collegiate Schools of Business] *Association to Advance Collegiate Schools of Business* or not accredited as provided by Business Occupations and Professions Article, Title 2, Annotated Code of Maryland, the Board may:

(1)—(3) (text unchanged)

G. (text unchanged)

JAMES E. MARSHALL, JR. C.P.A.
Chairman
Board of Public Accountancy