A bill to be entitled
An act relating to public accountancy; amending s. 473.308, F.S.; requiring certain applicants to not be licensed in any state or territory in order to be licensed by endorsement; amending s. 473.311, F.S.; providing license renewal requirements for nonresident licensees; amending s. 473.312, F.S.; requiring that a majority of the hours required for continuing education include specific content; amending s. 473.313, F.S.; authorizing certain Florida certified public accountants to apply to the Department of Business and Professional Regulation to have their license placed in a retired status; providing requirements for such conversion; providing requirements and prohibitions for retired licensees; authorizing retired licensees to use a specified title under certain circumstances; providing that retired licensees are not required to maintain continuing education requirements; authorizing retired licensees to reactivate their licenses if certain conditions are met; defining the term "retired licensee"; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

CODING: Words **stricken** are deletions; words *underlined* are additions.
Section 1. Subsection (7) of section 473.308, Florida Statutes, is amended to read:

473.308 Licensure.—

(7) The board shall certify as qualified for a license by endorsement an applicant who:

(a)1. Is not licensed and has not been licensed in any other state or territory and who has met the requirements of this section for education, work experience, and good moral character and has passed a national, regional, state, or territorial licensing examination that is substantially equivalent to the examination required by s. 473.306; and

2. Has completed such continuing education courses as the board deems appropriate, within the limits for each applicable 2-year period as set forth in s. 473.312, but at least such courses as are equivalent to the continuing education requirements for a Florida certified public accountant licensed in this state during the 2 years immediately preceding her or his application for licensure by endorsement; or

(b)1.a. Holds a valid license to practice public accounting issued by another state or territory of the United States, if the criteria for issuance of such license were substantially equivalent to the licensure criteria that existed in this state at the time the license was issued;

b. Holds a valid license to practice public accounting issued by another state or territory of the United States but
the criteria for issuance of such license did not meet the
requirements of sub-subparagraph a.; has met the requirements of
this section for education, work experience, and good moral
character; and has passed a national, regional, state, or
territorial licensing examination that is substantially
equivalent to the examination required by s. 473.306; or

  c. Holds a valid license to practice public accounting
issued by another state or territory of the United States for at
least 10 years before the date of application; has passed a
national, regional, state, or territorial licensing examination
that is substantially equivalent to the examination required by
s. 473.306; and has met the requirements of this section for
good moral character; and

  2. Has completed continuing education courses that are
equivalent to the continuing education requirements for a
Florida certified public accountant licensed in this state
during the 2 years immediately preceding her or his application
for licensure by endorsement.

Section 2. Subsection (1) of section 473.311, Florida
Statutes, is amended to read:

473.311 Renewal of license.—

(1)(a) The department shall renew a license issued under
s. 473.308 upon receipt of the renewal application and fee and
upon certification by the board that the Florida certified
public accountant has satisfactorily completed the continuing
education requirements of s. 473.312.

(b) A nonresident licensee seeking renewal of a license in this state shall be determined to have met the continuing education requirements in s. 473.312, except for the requirements in s. 473.312(1)(c), if the licensee has complied with the continuing education requirements applicable in the state in which his or her office is located. If the state in which the nonresident licensee's office is located has no continuing education requirements for license renewals, the nonresident licensee must comply with the continuing education requirements in s. 473.312.

Section 3. Paragraph (c) of subsection (1) of section 473.312, Florida Statutes, is amended to read:

473.312 Continuing education.—

(1) Not less than 5 percent of the total hours required by the board shall be in ethics applicable to the practice of public accounting. This requirement shall be administered by providers approved by the board and a majority of the hours shall include a review of the provisions of chapter 455 and this chapter and the related administrative rules.

Section 4. Section 473.313, Florida Statutes, is amended to read:

473.313 Inactive status and retired status.—

(1) A Florida certified public accountant may request that
her or his license be placed in an inactive status by making
application to the department. The board may prescribe by rule
fees for placing a license on inactive status, renewal of
inactive status, and reactivation of an inactive license.
(a)(2) A license that has become inactive under this
subsection (1) or for failure to complete the requirements in s.
473.312 may be reactivated under s. 473.311 upon application to
the department. The board may prescribe by rule continuing
education requirements as a condition of reactivating a license.
The maximum continuing education requirements for reactivating a
license are 120 hours, including at least 30 hours in
accounting-related and auditing-related subjects, not more than
30 hours in behavioral subjects, and a minimum of 8 hours in
ethics subjects approved by the board, for the reactivation of a
license that is inactive or delinquent.
(b)(3) A license that is delinquent for failure to report
completion of the requirements in s. 473.312 may be reactivated
under s. 473.311 upon application to the department.
Reactivation requires the payment of an application fee as
determined by the board and certification by the Florida
certified public accountant that the applicant satisfactorily
completed the continuing education requirements set forth under
s. 473.311. If the license is delinquent on January 1 because of
failure to report completed continuing education requirements,
the applicant must submit a complete application to the board by
March 15 immediately after the delinquent period.

(c)(4) Any Florida certified public accountant holding an inactive license may be permitted to reactivate such license in a conditional manner. The conditions of reactivation shall require the payment of fees and the completion of required continuing education.

(d)(5) Notwithstanding the provisions of s. 455.271, the board may, at its discretion, reinstate the license of an individual whose license has become null and void if the individual has made a good faith effort to comply with this section but has failed to comply because of illness or unusual hardship. The individual shall apply to the board for reinstatement in a manner prescribed by rules of the board and shall pay an application fee in an amount determined by rule of the board. The board shall require that the individual meet all continuing education requirements as provided in subsection (2), pay appropriate licensing fees, and otherwise be eligible for renewal of licensure under this chapter.

(2) A Florida certified public accountant who is at least 55 years of age and currently holds an active or inactive license under this chapter may apply to the department for her or his license to be placed in a retired status. The application must be prescribed by the board and must state that the applicant has no association with accounting or any of the services described in s. 473.302(8)(a), (c), or (d). If a
licensee who has been granted retired status reenters the workforce in a position that has an association with accounting or any of the services described in s. 473.302(8)(a), (c), or (d), the licensee automatically loses her or his retired status except as provided in paragraph (a).

(a) A retired licensee who serves without compensation on a board of directors or board of trustees, provides volunteer tax preparation services, participates in a government-sponsored business mentoring program such as the Internal Revenue Service's Volunteer Income Tax Assistance program or the Small Business Administration's SCORE program, or participates in an advisory role for a similar charitable, civic, or other nonprofit organization shall continue to be eligible for retired status.

(b) The board shall require a retired licensee to affirm in writing her or his understanding of the limited types of activities in which she or he may engage while in retired status and that she or he has a professional duty to ensure that she or he holds the professional competencies necessary to participate in such activities.

(c) Licensees may convert their license to retired status only if they hold a license in good standing and are not the subject of any sanction or disciplinary action.

(d) A retired licensee may accept routine reimbursement for actual costs of travel and meals associated with volunteer
services or de minimis per diem amounts paid to the licensee to
cover such expenses as allowed by law.

(e) A retired licensee may use the title of "retired CPA"
on any business card or letterhead or any other printed or
electronic document. However, such title must not be applied in
such a manner that could confuse the public as to the current
status of the licensee. The licensee is not required to have a
certificate issued with the word "retired" on the certificate.

(f) A retired licensee is not required to maintain the
continuing education requirements under s. 473.312.

(g) A retired licensee may not offer or render
professional services that require her or his signature and use
of the CPA title, regardless of whether the word "retired" is
attached to such title.

(h) A retired licensee may reactivate her or his license
in a conditional manner determined by the board. The conditions
of reactivation must require the payment of fees and the
completion of any required continuing education.

For the purposes of this subsection, the term "retired licensee"
means a licensee whose license has been placed in retired status
by the department.

Section 5. This act shall take effect July 1, 2020.