A bill to be entitled
An act relating to public accountancy; amending s. 212.055, F.S.; authorizing a vendor to complete a performance audit of the program associated with a proposed surtax; revising the definition of the term "performance audit"; 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
Be It Enacted by the Legislature of the State of Florida:

Section 1. Paragraph (c) of subsection (1) and paragraphs (a), (b), and (c) of subsection (11) of section 212.055, Florida Statutes, are amended to read:

212.055 Discretionary sales surtaxes; legislative intent; authorization and use of proceeds.—It is the legislative intent that any authorization for imposition of a discretionary sales surtax shall be published in the Florida Statutes as a subsection of this section, irrespective of the duration of the levy. Each enactment shall specify the types of counties authorized to levy; the rate or rates which may be imposed; the maximum length of time the surtax may be imposed, if any; the procedure which must be followed to secure voter approval, if required; the purpose for which the proceeds may be expended; and such other requirements as the Legislature may provide. Taxable transactions and administrative procedures shall be as provided in s. 212.054.

(1) CHARTER COUNTY AND REGIONAL TRANSPORTATION SYSTEM SURTAX.—

(c)1. The proposal to adopt a discretionary sales surtax as provided in this subsection and to create a trust fund within the county accounts shall be placed on the ballot in accordance
with law and must be approved in a referendum held at a general election in accordance with subsection (10).

2. If the proposal to adopt a surtax is by initiative, the petition sponsor must, at least 180 days before the proposed referendum, comply with all of the following:
   a. Provide a copy of the final resolution or ordinance to the Office of Program Policy Analysis and Government Accountability. The Office of Program Policy Analysis and Government Accountability shall procure a vendor to complete a performance audit as defined in paragraph (11)(c) certified public accountant in accordance with subsection (11) for the performance audit.
   b. File the initiative petition and its required valid signatures with the supervisor of elections. The supervisor of elections shall verify signatures and retain signature forms in the same manner as required for initiatives under s. 100.371(11).

3. The failure of an initiative sponsor to comply with the requirements of subparagraph 2. renders any referendum held void.

(11) PERFORMANCE AUDIT.—
(a) To adopt a discretionary sales surtax under this section, an independent certified public accountant licensed pursuant to chapter 473 shall conduct a performance audit of the program associated with the proposed surtax must be conducted.
(b)1. At least 180 days before the referendum is held, the county or school district shall provide a copy of the final resolution or ordinance to the Office of Program Policy Analysis and Government Accountability.

2. Within 60 days after receiving the final resolution or ordinance, the Office of Program Policy Analysis and Government Accountability shall procure a vendor to complete a performance audit of the program associated with the proposed surtax the certified public accountant and may use carryforward funds to pay for the services of the certified public accountant.

3. At least 60 days before the referendum is held, the performance audit must be completed and the audit report, including any findings, recommendations, or other accompanying documents, must be made available on the official website of the county or school district.

4. The county or school district shall keep the information on its website for 2 years from the date it was posted.

5. The failure to comply with the requirements under subparagraph 1. or subparagraph 3. renders any referendum held to adopt a discretionary sales surtax void.

(c) For purposes of this subsection, the term "performance audit" has the same meaning as provided in s. 11.45(1)(j). means an examination of the program conducted according to applicable
government auditing standards or auditing and evaluation standards of other appropriate authoritative bodies. At a minimum, a performance audit must include an examination of issues related to the following:

1. The economy, efficiency, or effectiveness of the program.
2. The structure or design of the program to accomplish its goals and objectives.
3. Alternative methods of providing program services or products.
4. Goals, objectives, and performance measures used by the program to monitor and report program accomplishments.
5. The accuracy or adequacy of public documents, reports, and requests prepared by the county or school district which relate to the program.
6. Compliance of the program with appropriate policies, rules, and laws.

Section 2. 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 another 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 3. 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 4. 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 5. 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) A license that has become inactive under this subsection 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) 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) 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) 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 the same manner as provided in paragraph (1)(c).

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 6. This act shall take effect July 1, 2020.