

1                                   A bill to be entitled  
 2           An act relating to public accountancy; amending s.  
 3           473.308, F.S.; removing a condition for waiver of certain  
 4           certified public accountant licensure requirements;  
 5           providing an effective date.

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 7   Be It Enacted by the Legislature of the State of Florida:  
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9           Section 1. Subsection (4) of section 473.308, Florida  
 10          Statutes, is amended to read:

11           473.308 Licensure.--

12           (4) ~~If application for licensure is made prior to October~~  
 13 ~~1, 2008, and~~ the applicant has at least 5 years of experience in  
 14 the practice of public accountancy in the United States or in  
 15 the practice of public accountancy or its equivalent in a  
 16 foreign country that the International Qualifications Appraisal  
 17 Board of the National Association of State Boards of Accountancy  
 18 has determined has licensure standards that are substantially  
 19 equivalent to those in the United States, or has at least 5  
 20 years of experience as an auditor or accountant in the  
 21 employment of a unit of federal, state, or local government and  
 22 that employment required the use of accounting skills as a  
 23 substantial part of the applicant's duties and was under the  
 24 supervision of a certified public accountant licensed by a state  
 25 or territory of the United States, the board shall waive the  
 26 requirements of s. 473.306(2)(b)2. that are in excess of a  
 27 baccalaureate degree. All experience that is used as a basis for  
 28 waiving the requirements of s. 473.306(2)(b)2. must be while

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29 licensed as a certified public accountant by another state or  
30 territory of the United States or while licensed in the practice  
31 of public accountancy or its equivalent in a foreign country  
32 that the International Qualifications Appraisal Board of the  
33 National Association of State Boards of Accountancy has  
34 determined has licensure standards that are substantially  
35 equivalent to those in the United States. The board shall have  
36 the authority to establish the standards for experience that  
37 meet this requirement.

38 Section 2. This act shall take effect July 1, 2007.