

By Senator Haridopolos

26-715-07

See HB 175

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A bill to be entitled

An act relating to public accountancy; amending s. 473.308, F.S.; removing a condition for waiver of certain certified public accountant licensure requirements; providing an effective date.

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

Section 1. Subsection (4) of section 473.308, Florida Statutes, is amended to read:

473.308 Licensure.--

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

1 | the United States or while licensed in the practice of public
2 | accountancy or its equivalent in a foreign country that the
3 | International Qualifications Appraisal Board of the National
4 | Association of State Boards of Accountancy has determined has
5 | licensure standards that are substantially equivalent to those
6 | in the United States. The board shall have the authority to
7 | establish the standards for experience that meet this
8 | requirement.

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

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