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1 A bill to be entitled
2 An act relating to public accountancy; amending s.
3 455.217, F.S.; removing the authority of the Board of
4 Accountancy or the Department of Business and Professional
5 Regulation to require that certain applicants for
6 licensure pass an examination pertaining to state laws and
7 rules; amending s. 455.271, F.S.; providing that certain
8 licensees are not subject to specified continuing
9 education requirements for reactivation of a license;
10 amending s. 473.303, F.S.; specifying that members of the
11 Board of Accountancy and probable cause panels who hold
12 licenses must be licensed in this state; amending s.
13 473.305, F.S.; deleting provisions requiring a late filing
14 fee; amending s. 473.308, F.S.; revising educational
15 requirements for applicants for licensure; providing an
16 exception to a work experience requirement for certain
17 persons; amending s. 473.311, F.S.; deleting an
18 examination requirement for licensure renewal; amending s.
19 473.313, F.S.; deleting a minimum continuing education
20 requirement for reactivating an inactive license;
21 requiring certain continuing education hours in ethics in
22 order to reactivate certain licenses; conforming
23 provisions; providing an effective date.

24
25 Be It Enacted by the Legislature of the State of Florida:

26
27 Section 1. Subsection (7) of section 455.217, Florida
28 Statutes, is amended to read:

29 | 455.217 Examinations.--This section shall be read in
 30 | conjunction with the appropriate practice act associated with
 31 | each regulated profession under this chapter.

32 | ~~(7) In addition to meeting any other requirements for~~
 33 | ~~licensure by examination or by endorsement, an applicant may be~~
 34 | ~~required by a board, or by the department, if there is no board,~~
 35 | ~~to pass an examination pertaining to state laws and rules~~
 36 | ~~applicable to the practice of the profession regulated by that~~
 37 | ~~board or by the department.~~

38 | Section 2. Subsection (10) of section 455.271, Florida
 39 | Statutes, is amended to read:

40 | 455.271 Inactive and delinquent status.--

41 | (10) Before reactivation, an inactive or delinquent
 42 | licensee shall meet the same continuing education requirements,
 43 | if any, imposed on an active status licensee for all biennial
 44 | licensure periods in which the licensee was inactive or
 45 | delinquent. This subsection does not apply to persons regulated
 46 | under chapter 473.

47 | Section 3. Section 473.303, Florida Statutes, is amended
 48 | to read:

49 | 473.303 Board of Accountancy.--

50 | (1) There is created in the department the Board of
 51 | Accountancy. The board shall consist of nine members, seven of
 52 | whom must be certified public accountants licensed in this state
 53 | and two of whom must be laypersons who are not and have never
 54 | been certified public accountants or members of any closely
 55 | related profession or occupation. The members who are certified
 56 | public accountants must have practiced public accounting on a

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57 substantially full-time basis in this state for at least 5
58 years. At least one member of the board must be 60 years of age
59 or older. Each member shall be appointed by the Governor,
60 subject to confirmation by the Senate.

61 (2) The probable cause panel of the board may be composed
62 of at least one current board member who shall serve as chair
63 and additional current board members or past board members ~~of~~
64 ~~the board~~ who are certified public accountants licensed in this
65 state and licensees in good standing. The past board members
66 shall be appointed to the panel for a term maximum of 2 years by
67 the chair of the board with the approval of the secretary of the
68 department, and may be reappointed for additional terms.

69 Section 4. Section 473.305, Florida Statutes, is amended
70 to read:

71 473.305 Fees.--The board, by rule, may establish fees to
72 be paid for applications, examination, reexamination, licensing
73 and renewal, reinstatement, and recordmaking and recordkeeping.
74 The fee for the examination shall be established at an amount
75 that covers the costs for the procurement or development,
76 administration, grading, and review of the examination. The fee
77 for the examination is refundable if the applicant is found to
78 be ineligible to sit for the examination. The fee for initial
79 application is nonrefundable, and the combined fees for
80 application and examination may not exceed \$250 plus the actual
81 per applicant cost to the department for purchase of the
82 examination from the American Institute of Certified Public
83 Accountants or a similar national organization. The biennial
84 renewal fee may not exceed \$250. The board may also establish,

85 by rule, a reactivation fee, ~~a late filing fee for the law and~~
 86 ~~rules examination,~~ and a delinquency fee not to exceed \$50 for
 87 continuing professional education reporting forms. The board
 88 shall establish fees which are adequate to ensure the continued
 89 operation of the board and to fund the proportionate expenses
 90 incurred by the department which are allocated to the regulation
 91 of public accountants. Fees shall be based on department
 92 estimates of the revenue required to implement this chapter and
 93 the provisions of law with respect to the regulation of
 94 certified public accountants.

95 Section 5. Subsections (3) and (4) of section 473.308,
 96 Florida Statutes, are amended to read:

97 473.308 Licensure.--

98 (3) An applicant for licensure must have at least 150
 99 semester hours of college education, including a baccalaureate
 100 or higher degree conferred by an accredited college or
 101 university ~~received a baccalaureate degree with a major in~~
 102 ~~accounting or its equivalent plus at least 30 semester hours or~~
 103 ~~45 quarter hours in excess of those required for a 4-year~~
 104 ~~baccalaureate degree,~~ with a concentration in accounting and
 105 business in the total educational program to the extent
 106 specified by the board.

107 (4) (a) An applicant for licensure after December 31, 2008,
 108 must show that he or she has had 1 year of work experience. This
 109 experience shall include providing any type of service or advice
 110 involving the use of accounting, attest, compilation, management
 111 advisory, financial advisory, tax, or consulting skills, all of
 112 which must be verified by a certified public accountant who is

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113 licensed by a state or territory of the United States and who
114 has supervised the applicant. This experience is acceptable if
115 it was gained through employment in government, industry,
116 academia, or public practice; constituted a substantial part of
117 the applicant's duties; and was under the supervision of a
118 certified public accountant licensed by a state or territory of
119 the United States. The board shall adopt rules specifying
120 standards and providing for the review and approval of the work
121 experience required by this section.

122 (b) However, an applicant who completed the requirements
123 of subsection (3) on or before December 31, 2008, and who passes
124 the licensure examination on or before June 30, 2010, is exempt
125 from the requirements of this subsection.

126 Section 6. Section 473.311, Florida Statutes, is amended
127 to read:

128 473.311 Renewal of license.--

129 (1) The department shall renew a license upon receipt of
130 the renewal application and fee and upon certification by the
131 board that the licensee has satisfactorily completed the
132 continuing education requirements of s. 473.312 ~~and has passed~~
133 ~~an examination approved by the board on chapter 455 and this~~
134 ~~chapter and the related administrative rules. However, each~~
135 ~~licensee must complete the requirements of s. 473.312(1)(c)~~
136 ~~prior to taking the examination.~~

137 (2) The department shall adopt rules establishing a
138 procedure for the biennial renewal of licenses.

139 Section 7. Section 473.313, Florida Statutes, is amended
140 to read:

141 473.313 Inactive status.--

142 (1) A licensee may request that her or his license be
 143 placed in an inactive status by making application to the
 144 department. The board may prescribe by rule fees for placing a
 145 license on inactive status, renewal of inactive status, and
 146 reactivation of an inactive license.

147 (2) A license that has become inactive may be reactivated
 148 under s. 473.311 upon application to the department. The board
 149 may prescribe by rule continuing education requirements as a
 150 condition of reactivating a license. The minimum continuing
 151 education requirements for reactivating a license shall be those
 152 prescribed by board rule and those of the most recent biennium
 153 plus one-half of the requirements in s. 473.312 ~~for each year or~~
 154 ~~part thereof during which the license was inactive.~~

155 Notwithstanding any other provision of this section, the
 156 continuing education requirements are 120 hours, including at
 157 least 30 hours in accounting-related and auditing-related
 158 subjects, ~~and~~ not more than 30 hours in behavioral subjects, and
 159 a minimum of 8 hours in ethics subjects approved by the board,
 160 for the reactivation of a license that is inactive on June 30,
 161 2009 ~~1998~~, if the licensee notifies the Board of Accountancy by
 162 December 31, 2009 ~~1998~~, of an intention to reactivate such a
 163 license and completes such reactivation by June 30, 2011 ~~2000~~.

164 (3) Any licensee holding an inactive license may be
 165 permitted to reactivate such license in a conditional manner.
 166 The conditions of reactivation shall require, in addition to the
 167 payment of fees, ~~the passing of the examination approved by the~~
 168 ~~board concerning chapter 455 and this chapter, and the related~~

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169 ~~administrative rules,~~ and the completion of required continuing
170 education.

171 (4) Notwithstanding the provisions of s. 455.271, the
172 board may, at its discretion, reinstate the license of an
173 individual whose license has become null and void if the
174 individual has made a good faith effort to comply with this
175 section but has failed to comply because of illness or unusual
176 hardship. The individual shall apply to the board for
177 reinstatement in a manner prescribed by rules of the board and
178 shall pay an application fee in an amount determined by rule of
179 the board. The board shall require that the ~~such an~~ individual
180 meet all continuing education requirements as provided in
181 subsection (2) s. 473.312, pay appropriate licensing fees, and
182 otherwise be eligible for renewal of licensure under this
183 chapter.

184 Section 8. This act shall take effect July 1, 2009.