

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 applicants for licensure as
 6 certified public accountants pass an examination
 7 pertaining to state laws and rules; amending s. 455.271,
 8 F.S.; providing that certified public accountant licensees
 9 are not subject to specified continuing education
 10 requirements for reactivation of a license; amending s.
 11 473.303, F.S.; specifying that members of the Board of
 12 Accountancy and probable cause panels who hold licenses
 13 must be licensed in this state; amending s. 473.305, F.S.;
 14 deleting provisions requiring a late filing fee; amending
 15 s. 473.308, F.S.; revising educational requirements for
 16 applicants for licensure; providing an exception to a work
 17 experience requirement for certain persons; amending s.
 18 473.311, F.S.; deleting an examination requirement for
 19 license renewal; amending s. 473.313, F.S.; deleting a
 20 minimum continuing education requirement for reactivating
 21 an inactive license; requiring certain continuing
 22 education hours in ethics in order to reactivate certain
 23 licenses; conforming provisions; providing an effective
 24 date.

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

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 28 Section 1. Subsection (7) of section 455.217, Florida

29 Statutes, is amended to read:

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

33 (7) In addition to meeting any other requirements for
 34 licensure by examination or by endorsement, an applicant may be
 35 required by a board, or by the department, if there is no board,
 36 to pass an examination pertaining to state laws and rules
 37 applicable to the practice of the profession regulated by that
 38 board or by the department. This subsection does not apply to
 39 persons regulated under chapter 473.

40 Section 2. Subsection (10) of section 455.271, Florida
 41 Statutes, is amended to read:

42 455.271 Inactive and delinquent status.--

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

49 Section 3. Section 473.303, Florida Statutes, is amended
 50 to read:

51 473.303 Board of Accountancy.--

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

57 | related profession or occupation. The members who are certified
 58 | public accountants must have practiced public accounting on a
 59 | substantially full-time basis in this state for at least 5
 60 | years. At least one member of the board must be 60 years of age
 61 | or older. Each member shall be appointed by the Governor,
 62 | subject to confirmation by the Senate.

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

71 | Section 4. Section 473.305, Florida Statutes, is amended
 72 | to read:

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

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85 Accountants or a similar national organization. The biennial
86 renewal fee may not exceed \$250. The board may also establish,
87 by rule, a reactivation fee, ~~a late filing fee for the law and~~
88 ~~rules examination,~~ and a delinquency fee not to exceed \$50 for
89 continuing professional education reporting forms. The board
90 shall establish fees which are adequate to ensure the continued
91 operation of the board and to fund the proportionate expenses
92 incurred by the department which are allocated to the regulation
93 of public accountants. Fees shall be based on department
94 estimates of the revenue required to implement this chapter and
95 the provisions of law with respect to the regulation of
96 certified public accountants.

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

99 473.308 Licensure.--

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

109 (4) (a) An applicant for licensure after December 31, 2008,
110 must show that he or she has had 1 year of work experience. This
111 experience shall include providing any type of service or advice
112 involving the use of accounting, attest, compilation, management

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

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

128 Section 6. Section 473.311, Florida Statutes, is amended
129 to read:

130 473.311 Renewal of license.--

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

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

141 Section 7. Section 473.313, Florida Statutes, is amended
 142 to read:

143 473.313 Inactive status.--

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

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

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

166 (3) Any licensee holding an inactive license may be
 167 permitted to reactivate such license in a conditional manner.
 168 The conditions of reactivation shall require, in addition to the

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169 payment of fees, ~~the passing of the examination approved by the~~
170 ~~board concerning chapter 455 and this chapter, and the related~~
171 ~~administrative rules, and~~ the completion of required continuing
172 education.

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

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