

By the Committee on Regulated Industries; and Senator Jones

580-02947-09

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1                   A bill to be entitled  
2           An act relating to public accountancy; amending s.  
3           455.217, F.S.; providing that persons regulated as  
4           public accountants by the Department of Business and  
5           Professional Regulation under ch. 473, F.S., are  
6           exempt from the requirement that applicants for  
7           licensure in other regulated professions must pass an  
8           examination pertaining to state laws and rules for  
9           that profession regulated by the department; amending  
10          s. 455.271, F.S.; providing that certain licensees are  
11          not subject to specified continuing education  
12          requirements for reactivation of a license; amending  
13          s. 473.303, F.S.; specifying that members of the Board  
14          of Accountancy and probable cause panels who hold  
15          licenses must be licensed in this state; amending s.  
16          473.305, F.S.; deleting provisions requiring a late  
17          filing fee; amending s. 473.308, F.S.; revising  
18          educational requirements for applicants for licensure;  
19          providing an exception to a work experience  
20          requirement for certain persons; amending s. 473.311,  
21          F.S.; deleting an examination requirement for  
22          licensure renewal; amending s. 473.313, F.S.; deleting  
23          a minimum continuing education requirement for  
24          reactivating an inactive license; requiring certain  
25          continuing education hours in ethics in order to  
26          reactivate certain licenses; conforming provisions;  
27          providing an effective date.

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

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

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

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

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

455.271 Inactive and delinquent status.—

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

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

473.303 Board of Accountancy.—

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

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

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

74 Section 4. Section 473.305, Florida Statutes, is amended to  
75 read:

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

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

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

102 473.308 Licensure.—

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

112 (4) (a) An applicant for licensure after December 31, 2008,  
113 must show that he or she has had 1 year of work experience. This  
114 experience shall include providing any type of service or advice  
115 involving the use of accounting, attest, compilation, management  
116 advisory, financial advisory, tax, or consulting skills, all of

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

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

131 Section 6. Section 473.311, Florida Statutes, is amended to  
132 read:

133 473.311 Renewal of license.—

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

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

144 Section 7. Section 473.313, Florida Statutes, is amended to  
145 read:

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146 473.313 Inactive status.—

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

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

160 Notwithstanding any other provision of this section, the  
161 continuing education requirements are 120 hours, including at  
162 least 30 hours in accounting-related and auditing-related  
163 subjects, ~~and~~ not more than 30 hours in behavioral subjects, and  
164 a minimum of 8 hours in ethics subjects approved by the board,  
165 for the reactivation of a license that is inactive on June 30,  
166 2009 ~~1998~~, if the licensee notifies the Board of Accountancy by  
167 December 31, 2009 ~~1998~~, of an intention to reactivate such a  
168 license and completes such reactivation by June 30, 2011 ~~2000~~.

169 (3) Any licensee holding an inactive license may be  
170 permitted to reactivate such license in a conditional manner.  
171 The conditions of reactivation shall require, in addition to the  
172 payment of fees, ~~the passing of the examination approved by the~~  
173 ~~board concerning chapter 455 and this chapter, and the related~~  
174 ~~administrative rules, and the completion of required continuing~~

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175 education.

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

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