



625680

601-03377-09

Proposed Committee Substitute by the Committee on General
Government Appropriations

A bill to be entitled

An act relating to the laws and rules examination for
certified public accountants; amending ss. 473.305,
473.311, and 473.313, F.S.; removing provisions
requiring that an applicant for renewal of a license
to practice public accounting pass an examination on
chs. 455 and 473, F.S., and related administrative
rules; providing an effective date.

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

Section 1. Section 473.305, Florida Statutes, is amended to
read:

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



625680

601-03377-09

28 by rule, a reactivation fee, ~~a late filing fee for the law and~~
29 ~~rules examination~~, and a delinquency fee not to exceed \$50 for
30 continuing professional education reporting forms. The board
31 shall establish fees which are adequate to ensure the continued
32 operation of the board and to fund the proportionate expenses
33 incurred by the department which are allocated to the regulation
34 of public accountants. Fees shall be based on department
35 estimates of the revenue required to implement this chapter and
36 the provisions of law with respect to the regulation of
37 certified public accountants.

38 Section 2. Subsection (1) of section 473.311, Florida
39 Statutes, is amended to read:

40 473.311 Renewal of license.—

41 (1) The department shall renew a license upon receipt of
42 the renewal application and fee and upon certification by the
43 board that the licensee has satisfactorily completed the
44 continuing education requirements of s. 473.312 ~~and has passed~~
45 ~~an examination approved by the board on chapter 455 and this~~
46 ~~chapter and the related administrative rules. However, each~~
47 ~~licensee must complete the requirements of s. 473.312(1)(c)~~
48 ~~prior to taking the examination.~~

49 Section 3. Subsection (3) of section 473.313, Florida
50 Statutes, is amended to read:

51 473.313 Inactive status.—

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



625680

601-03377-09

57 ~~administrative rules,~~ and the completion of required continuing
58 education.

59 Section 4. This act shall take effect July 1, 2009.