

By the Committee on General Government Appropriations; and
Senator Baker

601-04007-09

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1 A bill to be entitled

2 An act relating to the laws and rules examination for
3 certified public accountants; amending ss. 455.217,
4 473.305, 473.311, and 473.313, F.S.; removing
5 provisions requiring that an applicant for renewal of
6 a license to practice public accounting pass an
7 examination on chs. 455 and 473, F.S., and related
8 administrative rules; providing an effective date.
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10 Be It Enacted by the Legislature of the State of Florida:

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

14 455.217 Examinations.—This section shall be read in
15 conjunction with the appropriate practice act associated with
16 each regulated profession under this chapter.

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

24 Section 2. Section 473.305, Florida Statutes, is amended to
25 read:

26 473.305 Fees.—The board, by rule, may establish fees to be
27 paid for applications, examination, reexamination, licensing and
28 renewal, reinstatement, and recordmaking and recordkeeping. The
29 fee for the examination shall be established at an amount that

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30 covers the costs for the procurement or development,
31 administration, grading, and review of the examination. The fee
32 for the examination is refundable if the applicant is found to
33 be ineligible to sit for the examination. The fee for initial
34 application is nonrefundable, and the combined fees for
35 application and examination may not exceed \$250 plus the actual
36 per applicant cost to the department for purchase of the
37 examination from the American Institute of Certified Public
38 Accountants or a similar national organization. The biennial
39 renewal fee may not exceed \$250. The board may also establish,
40 by rule, a reactivation fee, ~~a late filing fee for the law and~~
41 ~~rules examination,~~ and a delinquency fee not to exceed \$50 for
42 continuing professional education reporting forms. The board
43 shall establish fees which are adequate to ensure the continued
44 operation of the board and to fund the proportionate expenses
45 incurred by the department which are allocated to the regulation
46 of public accountants. Fees shall be based on department
47 estimates of the revenue required to implement this chapter and
48 the provisions of law with respect to the regulation of
49 certified public accountants.

50 Section 3. Subsection (1) of section 473.311, Florida
51 Statutes, is amended to read:

52 473.311 Renewal of license.—

53 (1) The department shall renew a license upon receipt of
54 the renewal application and fee and upon certification by the
55 board that the licensee has satisfactorily completed the
56 continuing education requirements of s. 473.312 ~~and has passed~~
57 ~~an examination approved by the board on chapter 455 and this~~
58 ~~chapter and the related administrative rules. However, each~~

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59 ~~licensee must complete the requirements of s. 473.312(1)(c)~~
60 ~~prior to taking the examination.~~

61 Section 4. Subsection (3) of section 473.313, Florida
62 Statutes, is amended to read:

63 473.313 Inactive status.—

64 (3) Any licensee holding an inactive license may be
65 permitted to reactivate such license in a conditional manner.
66 The conditions of reactivation shall require, ~~in addition to the~~
67 ~~payment of fees, the passing of the examination approved by the~~
68 ~~board concerning chapter 455 and this chapter, and the related~~
69 ~~administrative rules,~~ and the completion of required continuing
70 education.

71 Section 5. This act shall take effect July 1, 2009.

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