

A bill to be entitled

An act relating to public accountancy; amending s. 473.306, F.S.; revising course requirement for certified public accountant license applicant to take the licensure examination; requiring an applicant to be of good moral character in order to take the licensure examination; requiring the Board of Accountancy, when refusing to allow an applicant to take the examination because of a lack of good moral character, to make certain findings and furnish certain evidence and notices to the applicant; amending s. 473.313, F.S.; revising certain deadlines for license reactivation; providing an effective date.

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

Section 1. Subsection (2) of section 473.306, Florida Statutes, is amended to read:

473.306 Examinations.—

(2) An applicant is entitled to take the licensure examination to practice in this state as a certified public accountant if:

(a) The applicant has completed 120 semester hours or 180 ~~160~~ quarter hours from an accredited college or university with a concentration in accounting and business courses as specified by the board by rule; and

27        (b) The applicant shows that she or he has good moral  
28 character. For purposes of this paragraph, the term "good moral  
29 character" has the same meaning as provided in s. 473.308(6)(a).  
30 The board may refuse to allow an applicant to take the licensure  
31 examination for failure to satisfy this requirement if:

32        1. The board finds a reasonable relationship between the  
33 lack of good moral character of the applicant and the  
34 professional responsibilities of a certified public accountant;  
35 and

36        2. The finding by the board of lack of good moral  
37 character is supported by competent substantial evidence.

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39 When an applicant is found pursuant to this paragraph to be  
40 unqualified to take the licensure examination because of a lack  
41 of good moral character, the board shall furnish to the  
42 applicant a statement containing the findings of the board, a  
43 complete record of the evidence upon which the determination was  
44 based, and a notice of the rights of the applicant to a  
45 rehearing and appeal

46        Section 2. Subsection (2) of section 473.313, Florida  
47 Statutes, is amended to read:

48        473.313 Inactive status.—

49        (2) A license that has become inactive under subsection  
50 (1) or for failure to complete the requirements in s. 473.312  
51 may be reactivated under s. 473.311 upon application to the  
52 department. The board may prescribe by rule continuing education

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53 requirements as a condition of reactivating a license. The  
54 minimum continuing education requirements for reactivating a  
55 license shall be those prescribed by board rule and those of the  
56 most recent biennium plus one-half of the requirements in s.  
57 473.312. Notwithstanding any other provision of this section,  
58 the continuing education requirements are 120 hours, including  
59 at least 30 hours in accounting-related and auditing-related  
60 subjects, not more than 30 hours in behavioral subjects, and a  
61 minimum of 8 hours in ethics subjects approved by the board, for  
62 the reactivation of a license that is inactive or delinquent on  
63 June 30, 2014 ~~2012~~, if the Florida certified public accountant  
64 notifies the Board of Accountancy by December 31, 2014 ~~2012~~, of  
65 an intention to reactivate such a license and completes such  
66 reactivation by June 30, 2016 ~~2014~~.

67 Section 3. This act shall take effect July 1, 2014.