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2 An act relating to public accountancy; amending s.
3 473.306, F.S.; revising course requirement for
4 certified public accountant license applicant to take
5 the licensure examination; requiring an applicant to
6 be of good moral character in order to take the
7 licensure examination; requiring the Board of
8 Accountancy, when refusing to allow an applicant to
9 take the examination because of a lack of good moral
10 character, to make certain findings and furnish
11 certain evidence and notices to the applicant;
12 amending s. 473.313, F.S.; revising certain deadlines
13 for license reactivation; providing an effective date.
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15 Be It Enacted by the Legislature of the State of Florida:
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17 Section 1. Subsection (2) of section 473.306, Florida
18 Statutes, is amended to read:

19 473.306 Examinations.—

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

23 (a) The applicant has completed 120 semester hours or 180
24 ~~160~~ quarter hours from an accredited college or university with
25 a concentration in accounting and business courses as specified
26 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).

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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 character
37 is supported by competent substantial evidence.

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39 If 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 (1)
50 or for failure to complete the requirements in s. 473.312 may be
51 reactivated under s. 473.311 upon application to the department.
52 The board may prescribe by rule continuing education
53 requirements as a condition of reactivating a license. The
54 minimum continuing education requirements for reactivating a
55 license are ~~shall be~~ those prescribed by board rule and those of
56 the 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

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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.