

By Senator Young

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1 A bill to be entitled
2 An act relating to public accountancy; amending s.
3 473.302, F.S.; revising a definition; amending s.
4 473.3101, F.S.; providing an exemption to the
5 requirement for licensure of certain firms without an
6 office in the state; amending s. 473.316, F.S.;
7 revising a definition; amending s. 473.323, F.S.;
8 providing that suspension or revocation of the right
9 to practice before the Public Company Accounting
10 Oversight Board is grounds for the imposition of
11 penalties as provided by law; providing an effective
12 date.

13
14 Be It Enacted by the Legislature of the State of Florida:

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16 Section 1. Subsection (9) of section 473.302, Florida
17 Statutes, is amended to read:

18 473.302 Definitions.—As used in this chapter, the term:
19 (9) "Uniform Accountancy Act" means the Uniform Accountancy
20 Act, Seventh ~~Fourth~~ Edition, dated May 2014 ~~December 2007~~ and
21 published by the American Institute of Certified Public
22 Accountants and the National Association of State Boards of
23 Accountancy.

24
25 However, these terms shall not include services provided by the
26 American Institute of Certified Public Accountants or the
27 Florida Institute of Certified Public Accountants, or any full
28 service association of certified public accounting firms whose
29 plans of administration have been approved by the board, to

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30 their members or services performed by these entities in
31 reviewing the services provided to the public by members of
32 these entities.

33 Section 2. Paragraph (c) of subsection (1) of section
34 473.3101, Florida Statutes, is amended to read:

35 473.3101 Licensure of firms or public accounting firms.—

36 (1) The following must hold a license issued under this
37 section:

38 (c)1. Any firm that does not have an office in this state
39 but performs the services described in s. 473.3141(4) for a
40 client having its home office in this state, unless it:

41 a. Complies with the requirements described in s. 473.309.

42 b. Is enrolled in a peer review program pursuant to s.
43 473.3125(4).

44 c. Performs services through a certified public accountant
45 licensed under s. 473.308.

46 d. Lawfully performs services in a state where an
47 individual with practice privileges granted under s. 473.3141
48 has his or her principal place of business.

49 2. The board shall define by rule what constitutes an
50 office.

51 Section 3. Paragraph (b) of subsection (1) of section
52 473.316, Florida Statutes, is amended to read:

53 473.316 Communications between the accountant and client
54 privileged.—

55 (1) For purposes of this section:

56 (b) A "client" is any person, public officer, corporation,
57 association, or other organization or entity, either public or
58 private, who agrees with an accountant or accountant's employer

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59 to receive professional services ~~who consults an accountant with~~
60 ~~the purpose of obtaining accounting services.~~

61 Section 4. Paragraph (j) of subsection (1) of section
62 473.323, Florida Statutes, is amended to read:

63 473.323 Disciplinary proceedings.—

64 (1) The following acts constitute grounds for which the
65 disciplinary actions in subsection (3) may be taken:

66 (j) Suspension or revocation of the right to practice
67 before any state or federal agency or the Public Company
68 Accounting Oversight Board.

69 Section 5. This act shall take effect July 1, 2017.