



337902

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/01/2019	.	
	.	
	.	
	.	

The Committee on Banking and Insurance (Gruters) recommended the following:

Senate Amendment

Delete lines 59 - 85
and insert:
Engagements promulgated by the American Institute of Certified
Public Accountants.

However, these terms shall not include services provided by the
American Institute of Certified Public Accountants or the
Florida Institute of Certified Public Accountants, or any full



337902

11 service association of certified public accounting firms whose
12 plans of administration have been approved by the board, to
13 their members or services performed by these entities in
14 reviewing the services provided to the public by members of
15 these entities.

16 Section 2. Paragraph (b) of subsection (1) of section
17 473.312, Florida Statutes, is amended to read:

18 473.312 Continuing education.—

19 (1)

20 (b) Not less than 10 ~~25~~ percent of the total hours required
21 by the board shall be in accounting-related and auditing-related
22 subjects, as distinguished from federal and local taxation
23 matters and management services.

24 Section 3. Subsection (2) of section 473.313, Florida
25 Statutes, is amended to read:

26 473.313 Inactive status.—

27 (2) A license that has become inactive under subsection (1)
28 or for failure to complete the requirements in s. 473.312 may be
29 reactivated under s. 473.311 upon application to the department.
30 The board may prescribe by rule continuing education
31 requirements as a condition of reactivating a license. The
32 maximum ~~minimum~~ continuing education requirements for
33 reactivating a