

By Senator Gruters

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1 A bill to be entitled
2 An act relating to public accountancy; amending s.
3 473.308, F.S.; requiring certain applicants to not be
4 licensed in any state or territory in order to be
5 licensed by endorsement; amending s. 473.311, F.S.;
6 providing license renewal requirements for nonresident
7 licensees; amending s. 473.312, F.S.; requiring that a
8 majority of the hours required for continuing
9 education include specific content; amending s.
10 473.313, F.S.; authorizing certain Florida certified
11 public accountants to apply to the Department of
12 Business and Professional Regulation to have their
13 license placed in a retired status; providing
14 requirements for such conversion; providing
15 requirements and prohibitions for retired licensees;
16 authorizing retired licensees to use a specified title
17 under certain circumstances; providing that retired
18 licensees are not required to maintain continuing
19 education requirements; authorizing retired licensees
20 to reactivate their licenses if certain conditions are
21 met; defining the term "retired licensee"; providing
22 an effective date.

23
24 Be It Enacted by the Legislature of the State of Florida:

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26 Section 1. Subsection (7) of section 473.308, Florida
27 Statutes, is amended to read:

28 473.308 Licensure.—

29 (7) The board shall certify as qualified for a license by

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30 endorsement an applicant who:

31 (a)1. Is not licensed and has not been licensed in any
32 ~~another~~ state or territory and who has met the requirements of
33 this section for education, work experience, and good moral
34 character and has passed a national, regional, state, or
35 territorial licensing examination that is substantially
36 equivalent to the examination required by s. 473.306; and

37 2. Has completed such continuing education courses as the
38 board deems appropriate, within the limits for each applicable
39 2-year period as set forth in s. 473.312, but at least such
40 courses as are equivalent to the continuing education
41 requirements for a Florida certified public accountant licensed
42 in this state during the 2 years immediately preceding her or
43 his application for licensure by endorsement; or

44 (b)1.a. Holds a valid license to practice public accounting
45 issued by another state or territory of the United States, if
46 the criteria for issuance of such license were substantially
47 equivalent to the licensure criteria that existed in this state
48 at the time the license was issued;

49 b. Holds a valid license to practice public accounting
50 issued by another state or territory of the United States but
51 the criteria for issuance of such license did not meet the
52 requirements of sub-subparagraph a.; has met the requirements of
53 this section for education, work experience, and good moral
54 character; and has passed a national, regional, state, or
55 territorial licensing examination that is substantially
56 equivalent to the examination required by s. 473.306; or

57 c. Holds a valid license to practice public accounting
58 issued by another state or territory of the United States for at

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59 least 10 years before the date of application; has passed a
60 national, regional, state, or territorial licensing examination
61 that is substantially equivalent to the examination required by
62 s. 473.306; and has met the requirements of this section for
63 good moral character; and

64 2. Has completed continuing education courses that are
65 equivalent to the continuing education requirements for a
66 Florida certified public accountant licensed in this state
67 during the 2 years immediately preceding her or his application
68 for licensure by endorsement.

69 Section 2. Subsection (1) of section 473.311, Florida
70 Statutes, is amended to read:

71 473.311 Renewal of license.—

72 (1) (a) The department shall renew a license issued under s.
73 473.308 upon receipt of the renewal application and fee and upon
74 certification by the board that the Florida certified public
75 accountant has satisfactorily completed the continuing education
76 requirements of s. 473.312.

77 (b) A nonresident licensee seeking renewal of a license in
78 this state shall be determined to have met the continuing
79 education requirements in s. 473.312, except for the
80 requirements in s. 473.312(1)(c), if the licensee has complied
81 with the continuing education requirements applicable in the
82 state in which his or her office is located. If the state in
83 which the nonresident licensee's office is located has no
84 continuing education requirements for license renewals, the
85 nonresident licensee must comply with the continuing education
86 requirements in s. 473.312.

87 Section 3. Paragraph (c) of subsection (1) of section

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88 473.312, Florida Statutes, is amended to read:

89 473.312 Continuing education.—

90 (1)

91 (c) Not less than 5 percent of the total hours required by
92 the board shall be in ethics applicable to the practice of
93 public accounting. This requirement shall be administered by
94 providers approved by the board and a majority of the hours
95 shall include a review of the provisions of chapter 455 and this
96 chapter and the related administrative rules.

97 Section 4. Section 473.313, Florida Statutes, is amended to
98 read:

99 473.313 Inactive status and retired status.—

100 (1) A Florida certified public accountant may request that
101 her or his license be placed in an inactive status by making
102 application to the department. The board may prescribe by rule
103 fees for placing a license on inactive status, renewal of
104 inactive status, and reactivation of an inactive license.

105 (a)~~(2)~~ A license that has become inactive under this
106 subsection ~~(1)~~ or for failure to complete the requirements in s.
107 473.312 may be reactivated under s. 473.311 upon application to
108 the department. The board may prescribe by rule continuing
109 education requirements as a condition of reactivating a license.
110 The maximum continuing education requirements for reactivating a
111 license are 120 hours, including at least 30 hours in
112 accounting-related and auditing-related subjects, not more than
113 30 hours in behavioral subjects, and a minimum of 8 hours in
114 ethics subjects approved by the board, for the reactivation of a
115 license that is inactive or delinquent.

116 (b)~~(3)~~ A license that is delinquent for failure to report

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117 completion of the requirements in s. 473.312 may be reactivated
118 under s. 473.311 upon application to the department.
119 Reactivation requires the payment of an application fee as
120 determined by the board and certification by the Florida
121 certified public accountant that the applicant satisfactorily
122 completed the continuing education requirements set forth under
123 s. 473.311. If the license is delinquent on January 1 because of
124 failure to report completed continuing education requirements,
125 the applicant must submit a complete application to the board by
126 March 15 immediately after the delinquent period.

127 (c)~~(4)~~ Any Florida certified public accountant holding an
128 inactive license may be permitted to reactivate such license in
129 a conditional manner. The conditions of reactivation shall
130 require the payment of fees and the completion of required
131 continuing education.

132 (d)~~(5)~~ Notwithstanding the provisions of s. 455.271, the
133 board may, at its discretion, reinstate the license of an
134 individual whose license has become null and void if the
135 individual has made a good faith effort to comply with this
136 section but has failed to comply because of illness or unusual
137 hardship. The individual shall apply to the board for
138 reinstatement in a manner prescribed by rules of the board and
139 shall pay an application fee in an amount determined by rule of
140 the board. The board shall require that the individual meet all
141 continuing education requirements as provided in subsection (2),
142 pay appropriate licensing fees, and otherwise be eligible for
143 renewal of licensure under this chapter.

144 (2) A Florida certified public accountant who is at least
145 55 years of age and currently holds an active or inactive

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146 license under this chapter may apply to the department for her
147 or his license to be placed in a retired status. The application
148 must be prescribed by the board and must state that the
149 applicant has no association with accounting or any of the
150 services described in s. 473.302(8)(a), (c), or (d). If a
151 licensee who has been granted retired status reenters the
152 workforce in a position that has an association with accounting
153 or any of the services described in s. 473.302(8)(a), (c), or
154 (d), the licensee automatically loses her or his retired status
155 except as provided in paragraph (a).

156 (a) A retired licensee who serves without compensation on a
157 board of directors or board of trustees, provides volunteer tax
158 preparation services, participates in a government-sponsored
159 business mentoring program such as the Internal Revenue
160 Service's Volunteer Income Tax Assistance program or the Small
161 Business Administration's SCORE program, or participates in an
162 advisory role for a similar charitable, civic, or other
163 nonprofit organization shall continue to be eligible for retired
164 status.

165 (b) The board shall require a retired licensee to affirm in
166 writing her or his understanding of the limited types of
167 activities in which she or he may engage while in retired status
168 and that she or he has a professional duty to ensure that she or
169 he holds the professional competencies necessary to participate
170 in such activities.

171 (c) Licensees may convert their license to retired status
172 only if they hold a license in good standing and are not the
173 subject of any sanction or disciplinary action.

174 (d) A retired licensee may accept routine reimbursement for

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175 actual costs of travel and meals associated with volunteer
176 services or de minimis per diem amounts paid to the licensee to
177 cover such expenses as allowed by law.

178 (e) A retired licensee may use the title of "retired CPA"
179 on any business card or letterhead or any other printed or
180 electronic document. However, such title must not be applied in
181 such a manner that could confuse the public as to the current
182 status of the licensee. The licensee is not required to have a
183 certificate issued with the word "retired" on the certificate.

184 (f) A retired licensee is not required to maintain the
185 continuing education requirements under s. 473.312.

186 (g) A retired licensee may not offer or render professional
187 services that require her or his signature and use of the CPA
188 title, regardless of whether the word "retired" is attached to
189 such title.

190 (h) A retired licensee may reactivate her or his license in
191 a conditional manner determined by the board. The conditions of
192 reactivation must require the payment of fees and the completion
193 of any required continuing education.

194
195 For the purposes of this subsection, the term "retired licensee"
196 means a licensee whose license has been placed in retired status
197 by the department.

198 Section 5. This act shall take effect July 1, 2020.