

1 A bill to be entitled
2 An act relating to public accountancy; amending s.
3 212.055, F.S.; authorizing a vendor to complete a
4 performance audit of the program associated with a
5 proposed surtax; revising the definition of the term
6 "performance audit"; amending s. 473.308, F.S.;
7 requiring certain applicants to not be licensed in any
8 state or territory in order to be licensed by
9 endorsement; amending s. 473.311, F.S.; providing
10 license renewal requirements for nonresident
11 licensees; amending s. 473.312, F.S.; requiring that a
12 majority of the hours required for continuing
13 education include specific content; amending s.
14 473.313, F.S.; authorizing certain Florida certified
15 public accountants to apply to the Department of
16 Business and Professional Regulation to have their
17 license placed in a retired status; providing
18 requirements for such conversion; providing
19 requirements and prohibitions for retired licensees;
20 authorizing retired licensees to use a specified title
21 under certain circumstances; providing that retired
22 licensees are not required to maintain continuing
23 education requirements; authorizing retired licensees
24 to reactivate their licenses if certain conditions are
25 met; defining the term "retired licensee"; providing

26 an effective date.

27

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

29

30 Section 1. Paragraph (c) of subsection (1) and paragraphs
 31 (a), (b), and (c) of subsection (11) of section 212.055, Florida
 32 Statutes, are amended to read:

33 212.055 Discretionary sales surtaxes; legislative intent;
 34 authorization and use of proceeds.—It is the legislative intent
 35 that any authorization for imposition of a discretionary sales
 36 surtax shall be published in the Florida Statutes as a
 37 subsection of this section, irrespective of the duration of the
 38 levy. Each enactment shall specify the types of counties
 39 authorized to levy; the rate or rates which may be imposed; the
 40 maximum length of time the surtax may be imposed, if any; the
 41 procedure which must be followed to secure voter approval, if
 42 required; the purpose for which the proceeds may be expended;
 43 and such other requirements as the Legislature may provide.
 44 Taxable transactions and administrative procedures shall be as
 45 provided in s. 212.054.

46 (1) CHARTER COUNTY AND REGIONAL TRANSPORTATION SYSTEM
 47 SURTAX.—

48 (c)1. The proposal to adopt a discretionary sales surtax
 49 as provided in this subsection and to create a trust fund within
 50 the county accounts shall be placed on the ballot in accordance

51 | with law and must be approved in a referendum held at a general
 52 | election in accordance with subsection (10).

53 | 2. If the proposal to adopt a surtax is by initiative, the
 54 | petition sponsor must, at least 180 days before the proposed
 55 | referendum, comply with all of the following:

56 | a. Provide a copy of the final resolution or ordinance to
 57 | the Office of Program Policy Analysis and Government
 58 | Accountability. The Office of Program Policy Analysis and
 59 | Government Accountability shall procure a vendor to complete a
 60 | performance audit as defined in paragraph (11)(c) ~~certified~~
 61 | ~~public accountant in accordance with subsection (11) for the~~
 62 | ~~performance audit.~~

63 | b. File the initiative petition and its required valid
 64 | signatures with the supervisor of elections. The supervisor of
 65 | elections shall verify signatures and retain signature forms in
 66 | the same manner as required for initiatives under s.
 67 | 100.371(11).

68 | 3. The failure of an initiative sponsor to comply with the
 69 | requirements of subparagraph 2. renders any referendum held
 70 | void.

71 | (11) PERFORMANCE AUDIT.—

72 | (a) To adopt a discretionary sales surtax under this
 73 | section, ~~an independent certified public accountant licensed~~
 74 | ~~pursuant to chapter 473 shall conduct~~ a performance audit of the
 75 | program associated with the proposed surtax must be conducted.

76 (b)1. At least 180 days before the referendum is held, the
 77 county or school district shall provide a copy of the final
 78 resolution or ordinance to the Office of Program Policy Analysis
 79 and Government Accountability.

80 2. Within 60 days after receiving the final resolution or
 81 ordinance, the Office of Program Policy Analysis and Government
 82 Accountability shall procure a vendor to complete a performance
 83 audit of the program associated with the proposed surtax ~~the~~
 84 ~~certified public accountant~~ and may use carryforward funds to
 85 pay for the audit ~~the services of the certified public~~
 86 ~~accountant~~.

87 3. At least 60 days before the referendum is held, the
 88 performance audit must be completed and the audit report,
 89 including any findings, recommendations, or other accompanying
 90 documents, must be made available on the official website of the
 91 county or school district.

92 4. The county or school district shall keep the
 93 information on its website for 2 years from the date it was
 94 posted.

95 5. The failure to comply with the requirements under
 96 subparagraph 1. or subparagraph 3. renders any referendum held
 97 to adopt a discretionary sales surtax void.

98 (c) For purposes of this subsection, the term "performance
 99 audit" has the same meaning as provided in s. 11.45(1)(j). ~~means~~
 100 ~~an examination of the program conducted according to applicable~~

101 ~~government auditing standards or auditing and evaluation~~
102 ~~standards of other appropriate authoritative bodies. At a~~
103 ~~minimum, a performance audit must include an examination of~~
104 ~~issues related to the following:~~

105 ~~1. The economy, efficiency, or effectiveness of the~~
106 ~~program.~~

107 ~~2. The structure or design of the program to accomplish~~
108 ~~its goals and objectives.~~

109 ~~3. Alternative methods of providing program services or~~
110 ~~products.~~

111 ~~4. Goals, objectives, and performance measures used by the~~
112 ~~program to monitor and report program accomplishments.~~

113 ~~5. The accuracy or adequacy of public documents, reports,~~
114 ~~and requests prepared by the county or school district which~~
115 ~~relate to the program.~~

116 ~~6. Compliance of the program with appropriate policies,~~
117 ~~rules, and laws.~~

118 Section 2. Subsection (7) of section 473.308, Florida
119 Statutes, is amended to read:

120 473.308 Licensure.—

121 (7) The board shall certify as qualified for a license by
122 endorsement an applicant who:

123 (a)1. Is not licensed and has not been licensed in any
124 ~~another~~ state or territory and who has met the requirements of
125 this section for education, work experience, and good moral

126 character and has passed a national, regional, state, or
127 territorial licensing examination that is substantially
128 equivalent to the examination required by s. 473.306; and

129 2. Has completed such continuing education courses as the
130 board deems appropriate, within the limits for each applicable
131 2-year period as set forth in s. 473.312, but at least such
132 courses as are equivalent to the continuing education
133 requirements for a Florida certified public accountant licensed
134 in this state during the 2 years immediately preceding her or
135 his application for licensure by endorsement; or

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

141 b. Holds a valid license to practice public accounting
142 issued by another state or territory of the United States but
143 the criteria for issuance of such license did not meet the
144 requirements of sub-subparagraph a.; has met the requirements of
145 this section for education, work experience, and good moral
146 character; and has passed a national, regional, state, or
147 territorial licensing examination that is substantially
148 equivalent to the examination required by s. 473.306; or

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

151 | least 10 years before the date of application; has passed a
152 | national, regional, state, or territorial licensing examination
153 | that is substantially equivalent to the examination required by
154 | s. 473.306; and has met the requirements of this section for
155 | good moral character; and

156 | 2. Has completed continuing education courses that are
157 | equivalent to the continuing education requirements for a
158 | Florida certified public accountant licensed in this state
159 | during the 2 years immediately preceding her or his application
160 | for licensure by endorsement.

161 | Section 3. Subsection (1) of section 473.311, Florida
162 | Statutes, is amended to read:

163 | 473.311 Renewal of license.—

164 | (1)(a) The department shall renew a license issued under
165 | s. 473.308 upon receipt of the renewal application and fee and
166 | upon certification by the board that the Florida certified
167 | public accountant has satisfactorily completed the continuing
168 | education requirements of s. 473.312.

169 | (b) A nonresident licensee seeking renewal of a license in
170 | this state shall be determined to have met the continuing
171 | education requirements in s. 473.312, except for the
172 | requirements in s. 473.312(1)(c), if the licensee has complied
173 | with the continuing education requirements applicable in the
174 | state in which his or her office is located. If the state in
175 | which the nonresident licensee's office is located has no

176 continuing education requirements for license renewals, the
177 nonresident licensee must comply with the continuing education
178 requirements in s. 473.312.

179 Section 4. Paragraph (c) of subsection (1) of section
180 473.312, Florida Statutes, is amended to read:

181 473.312 Continuing education.—

182 (1)

183 (c) Not less than 5 percent of the total hours required by
184 the board shall be in ethics applicable to the practice of
185 public accounting. This requirement shall be administered by
186 providers approved by the board and a majority of the hours
187 shall include a review of the provisions of chapter 455 and this
188 chapter and the related administrative rules.

189 Section 5. Section 473.313, Florida Statutes, is amended
190 to read:

191 473.313 Inactive status and retired status.—

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

197 (a) ~~(2)~~ A license that has become inactive under this
198 subsection ~~(1)~~ or for failure to complete the requirements in s.
199 473.312 may be reactivated under s. 473.311 upon application to
200 the department. The board may prescribe by rule continuing

201 education requirements as a condition of reactivating a license.
202 The maximum continuing education requirements for reactivating a
203 license are 120 hours, including at least 30 hours in
204 accounting-related and auditing-related subjects, not more than
205 30 hours in behavioral subjects, and a minimum of 8 hours in
206 ethics subjects approved by the board, for the reactivation of a
207 license that is inactive or delinquent.

208 (b)~~(3)~~ A license that is delinquent for failure to report
209 completion of the requirements in s. 473.312 may be reactivated
210 under s. 473.311 upon application to the department.
211 Reactivation requires the payment of an application fee as
212 determined by the board and certification by the Florida
213 certified public accountant that the applicant satisfactorily
214 completed the continuing education requirements set forth under
215 s. 473.311. If the license is delinquent on January 1 because of
216 failure to report completed continuing education requirements,
217 the applicant must submit a complete application to the board by
218 March 15 immediately after the delinquent period.

219 (c)~~(4)~~ Any Florida certified public accountant holding an
220 inactive license may be permitted to reactivate such license in
221 a conditional manner. The conditions of reactivation shall
222 require the payment of fees and the completion of required
223 continuing education.

224 (d)~~(5)~~ Notwithstanding the provisions of s. 455.271, the
225 board may, at its discretion, reinstate the license of an

226 individual whose license has become null and void if the
227 individual has made a good faith effort to comply with this
228 section but has failed to comply because of illness or unusual
229 hardship. The individual shall apply to the board for
230 reinstatement in a manner prescribed by rules of the board and
231 shall pay an application fee in an amount determined by rule of
232 the board. The board shall require that the individual meet all
233 continuing education requirements as provided in subsection (2),
234 pay appropriate licensing fees, and otherwise be eligible for
235 renewal of licensure under this chapter.

236 (2) A Florida certified public accountant who is at least
237 55 years of age and currently holds an active or inactive
238 license under this chapter may apply to the department for her
239 or his license to be placed in a retired status. The application
240 must be prescribed by the board and must state that the
241 applicant has no association with accounting or any of the
242 services described in s. 473.302(8)(a), (c), or (d). If a
243 licensee who has been granted retired status reenters the
244 workforce in a position that has an association with accounting
245 or any of the services described in s. 473.302(8)(a), (c), or
246 (d), the licensee automatically loses her or his retired status
247 except as provided in paragraph (a).

248 (a) A retired licensee who serves without compensation on
249 a board of directors or board of trustees, provides volunteer
250 tax preparation services, participates in a government-sponsored

251 business mentoring program such as the Internal Revenue
252 Service's Volunteer Income Tax Assistance program or the Small
253 Business Administration's SCORE program, or participates in an
254 advisory role for a similar charitable, civic, or other
255 nonprofit organization shall continue to be eligible for retired
256 status.

257 (b) The board shall require a retired licensee to affirm
258 in writing her or his understanding of the limited types of
259 activities in which she or he may engage while in retired status
260 and that she or he has a professional duty to ensure that she or
261 he holds the professional competencies necessary to participate
262 in such activities.

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

266 (d) A retired licensee may accept routine reimbursement
267 for actual costs of travel and meals associated with volunteer
268 services or de minimis per diem amounts paid to the licensee to
269 cover such expenses as allowed by law.

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

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

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

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

286
287 For the purposes of this subsection, the term "retired licensee"
288 means a licensee whose license has been placed in retired status
289 by the department.

290 Section 6. This act shall take effect July 1, 2020.