

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  
 30 endorsement an applicant who:

31 (a) 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; or

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

42 2. Holds a valid license to practice public accounting  
 43 issued by another state or territory of the United States but  
 44 the criteria for issuance of such license did not meet the  
 45 requirements of subparagraph 1.; has met the requirements of  
 46 this section for education, work experience, and good moral  
 47 character; and has passed a national, regional, state, or  
 48 territorial licensing examination that is substantially  
 49 equivalent to the examination required by s. 473.306; or

50 3. Holds a valid license to practice public accounting

51 issued by another state or territory of the United States for at  
52 least 10 years before the date of application; has passed a  
53 national, regional, state, or territorial licensing examination  
54 that is substantially equivalent to the examination required by  
55 s. 473.306; and has met the requirements of this section for  
56 good moral character.

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

59 473.311 Renewal of license.—

60 (1) (a) The department shall renew a license issued under  
61 s. 473.308 upon receipt of the renewal application and fee and  
62 upon certification by the board that the Florida certified  
63 public accountant has satisfactorily completed the continuing  
64 education requirements of s. 473.312.

65 (b) A nonresident licensee seeking renewal of a license in  
66 this state is determined to have met the continuing education  
67 requirements in s. 473.312, except for the requirements in s.  
68 473.312(1)(c), if the licensee has complied with the continuing  
69 education requirements applicable in the state in which his or  
70 her office is located. If the state in which the nonresident  
71 licensee's office is located has no continuing education  
72 requirements for license renewals, the nonresident licensee must  
73 comply with the continuing education requirements in s. 473.312.

74 Section 3. Paragraph (c) of subsection (1) of section  
75 473.312, Florida Statutes, is amended to read:

76 473.312 Continuing education.—

77 (1)

78 (c) Not less than 5 percent of the total hours required by  
79 the board shall be in ethics applicable to the practice of  
80 public accounting. This requirement shall be administered by  
81 providers approved by the board and a majority of the hours  
82 shall include a review of the provisions of chapter 455 and this  
83 chapter and the related administrative rules.

84 Section 4. Section 473.313, Florida Statutes, is amended  
85 to read:

86 473.313 Inactive status and retired status.—

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

92 (a)~~(2)~~ A license that has become inactive under this  
93 subsection ~~(1)~~ or for failure to complete the requirements in s.  
94 473.312 may be reactivated under s. 473.311 upon application to  
95 the department. The board may prescribe by rule continuing  
96 education requirements as a condition of reactivating a license.  
97 The maximum continuing education requirements for reactivating a  
98 license are 120 hours, including at least 30 hours in  
99 accounting-related and auditing-related subjects, not more than  
100 30 hours in behavioral subjects, and a minimum of 8 hours in

101 ethics subjects approved by the board, for the reactivation of a  
102 license that is inactive or delinquent.

103 (b)~~(3)~~ A license that is delinquent for failure to report  
104 completion of the requirements in s. 473.312 may be reactivated  
105 under s. 473.311 upon application to the department.

106 Reactivation requires the payment of an application fee as  
107 determined by the board and certification by the Florida  
108 certified public accountant that the applicant satisfactorily  
109 completed the continuing education requirements set forth under  
110 s. 473.311. If the license is delinquent on January 1 because of  
111 failure to report completed continuing education requirements,  
112 the applicant must submit a complete application to the board by  
113 March 15 immediately after the delinquent period.

114 (c)~~(4)~~ Any Florida certified public accountant holding an  
115 inactive license may be permitted to reactivate such license in  
116 a conditional manner. The conditions of reactivation shall  
117 require the payment of fees and the completion of required  
118 continuing education.

119 (d)~~(5)~~ Notwithstanding the provisions of s. 455.271, the  
120 board may, at its discretion, reinstate the license of an  
121 individual whose license has become null and void if the  
122 individual has made a good faith effort to comply with this  
123 section but has failed to comply because of illness or unusual  
124 hardship. The individual shall apply to the board for  
125 reinstatement in a manner prescribed by rules of the board and

126 shall pay an application fee in an amount determined by rule of  
127 the board. The board shall require that the individual meet all  
128 continuing education requirements as provided in paragraph (a)  
129 ~~subsection (2)~~, pay appropriate licensing fees, and otherwise be  
130 eligible for renewal of licensure under this chapter.

131 (2) A Florida certified public accountant who is at least  
132 55 years of age and currently holds an active or inactive  
133 license under this chapter may apply to the department for her  
134 or his license to be placed in retired status. The application  
135 must be prescribed by the board and must state that the  
136 applicant has no association with accounting or any of the  
137 services described in s. 473.302(8)(a), (c), or (d). If a  
138 licensee who has been granted retired status reenters the  
139 workforce in a position that has an association with accounting  
140 or any of the services described in s. 473.302(8)(a), (c), or  
141 (d), the licensee automatically loses her or his retired status  
142 except as provided in paragraph (a).

143 (a) A retired licensee who serves without compensation on  
144 a board of directors or board of trustees, provides volunteer  
145 tax preparation services, participates in a government-sponsored  
146 business mentoring program such as the Internal Revenue  
147 Service's Volunteer Income Tax Assistance program or the Small  
148 Business Administration's SCORE program, or participates in an  
149 advisory role for a similar charitable, civic, or other  
150 nonprofit organization shall continue to be eligible for retired

151 status.

152 (b) The board shall require a retired licensee to affirm  
153 in writing her or his understanding of the limited types of  
154 activities in which she or he may engage while in retired status  
155 and that she or he has a professional duty to ensure that she or  
156 he holds the professional competencies necessary to participate  
157 in such activities.

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

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

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

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

173 (g) A retired licensee may not offer or render  
174 professional services that require her or his signature and use  
175 of the CPA title, regardless of whether the word "retired" is

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176 | attached to such title.

177 |       (h) A retired licensee may reactivate her or his license  
178 | in a conditional manner determined by rule of the board. The  
179 | conditions of reactivation must require the payment of fees and  
180 | the completion of any required continuing education.

181 |  
182 | For the purposes of this subsection, the term "retired licensee"  
183 | means a licensee whose license has been placed in retired status  
184 | by the department.

185 |       Section 5. This act shall take effect July 1, 2021.