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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 that certain applicants not
4 be 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; providing an
10 effective date.

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

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

16 473.308 Licensure.—

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

19 (a) Is not licensed and has not been licensed in any
20 ~~another~~ state or territory and who has met the requirements of
21 this section for education, work experience, and good moral
22 character and has passed a national, regional, state, or
23 territorial licensing examination that is substantially
24 equivalent to the examination required by s. 473.306; or

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

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30 2. Holds a valid license to practice public accounting
31 issued by another state or territory of the United States but
32 the criteria for issuance of such license did not meet the
33 requirements of subparagraph 1.; has met the requirements of
34 this section for education, work experience, and good moral
35 character; and has passed a national, regional, state, or
36 territorial licensing examination that is substantially
37 equivalent to the examination required by s. 473.306; or

38 3. Holds a valid license to practice public accounting
39 issued by another state or territory of the United States for at
40 least 10 years before the date of application; has passed a
41 national, regional, state, or territorial licensing examination
42 that is substantially equivalent to the examination required by
43 s. 473.306; and has met the requirements of this section for
44 good moral character.

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

47 473.311 Renewal of license.—

48 (1) (a) The department shall renew a license issued under s.
49 473.308 upon receipt of the renewal application and fee and upon
50 certification by the board that the Florida certified public
51 accountant has satisfactorily completed the continuing education
52 requirements of s. 473.312.

53 (b) A nonresident licensee seeking renewal of a license in
54 this state shall be determined to have met the continuing
55 education requirements in s. 473.312, except for the
56 requirements in s. 473.312(1)(c), if the licensee has complied
57 with the continuing education requirements applicable in the
58 state in which his or her office is located. If the state in

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59 which the nonresident licensee's office is located has no
60 continuing education requirements for license renewals, the
61 nonresident licensee must comply with the continuing education
62 requirements in s. 473.312.

63 Section 3. Paragraph (c) of subsection (1) of section
64 473.312, Florida Statutes, is amended to read:

65 473.312 Continuing education.—

66 (1)

67 (c) Not less than 5 percent of the total hours required by
68 the board shall be in ethics applicable to the practice of
69 public accounting. This requirement shall be administered by
70 providers approved by the board and a majority of the hours
71 shall include a review of the provisions of chapter 455 and this
72 chapter and the related administrative rules.

73 Section 4. This act shall take effect July 1, 2021.