

Amendment No.1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<u>      </u>	(Y/N)
ADOPTED AS AMENDED	<u>      </u>	(Y/N)
ADOPTED W/O OBJECTION	<u>      </u>	(Y/N)
FAILED TO ADOPT	<u>      </u>	(Y/N)
WITHDRAWN	<u>      </u>	(Y/N)
OTHER	<u>      </u>	

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1 Committee/Subcommittee hearing bill: Regulatory Reform &  
2 Economic Development Subcommittee  
3 Representative Yeager offered the following:

**Amendment**

Remove lines 83-131 and insert:

his retired status.

(a) A retired licensee may, without losing her or his  
retired status, serve without compensation on a board of  
directors or board of trustees, provide volunteer tax  
preparation services, participate in a government-sponsored  
business mentoring program such as the Internal Revenue  
Service's Volunteer Income Tax Assistance program or the Small  
Business Administration's SCORE program, or participate in an  
advisory role for a similar charitable, civic, or other non-  
profit organization.

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17       (b) The board shall require a retired licensee to affirm  
18 in writing her or his understanding of the limited types of  
19 activities in which she or he may engage while in retired status  
20 and that she or he has a professional duty to ensure that she or  
21 he holds the professional competencies necessary to participate  
22 in such activities.

23       (c) A retired licensee may accept routine reimbursement  
24 for actual costs of travel and meals associated with volunteer  
25 services or de minimis per diem amounts paid to the licensee to  
26 cover such expenses as allowed by law.

27       (d) A retired licensee may use the title of "retired CPA"  
28 on any business card or letterhead or any other printed or  
29 electronic document. However, such title must not be applied in  
30 such a manner that could confuse the public as to the current  
31 status of the licensee. The licensee is not required to have a  
32 certificate issued with the word "retired" on the certificate.

33       (e) A retired licensee is not required to maintain the  
34 continuing education requirements under s. 473.312.

35       (f) A retired licensee may not offer or render  
36 professional services that require her or his signature and the  
37 use of the CPA title, regardless of whether "retired" is  
38 attached to such title.

39       (g) A retired licensee may be permitted to reactivate her  
40 or his license in a conditional manner as determined by the  
41 board. The conditions of reactivation must require the payment

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42 of fees and the completion of required continuing education. The  
43 board may prescribe by rule an application for reactivating a  
44 license placed on retired status and continuing education  
45 requirements as a condition of reactivating a license placed on  
46 retired status. The minimum continuing education requirements  
47 for reactivating a license placed on retired status are those of  
48 the most recent biennium plus one-half of the requirements in s.  
49 473.312 for each biennium or part thereof during which the  
50 license was on retired status.