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CS/HB 813

2024 Legislature

1
2 An act relating to certified public accountants;
3 amending s. 473.313, F.S.; authorizing certain
4 certified public accountants to apply to the
5 Department of Business and Professional Regulation to
6 place their licenses on retired status; authorizing
7 the Board of Accountancy to prescribe by rule a
8 certain application; providing requirements for the
9 application; providing that a licensee loses retired
10 status in certain circumstances; authorizing a retired
11 licensee to take certain actions without losing
12 retired status; requiring a certain affirmation;
13 authorizing a retired licensee to accept certain
14 reimbursements or per diem amounts; prohibiting a
15 retired licensee from offering or rendering certain
16 professional services; providing for the reactivation
17 of a retired licensee's license; providing
18 requirements for the conditions of such reactivation;
19 providing a definition; amending s. 473.302, F.S.;;
20 revising a definition; providing an effective date.

21
22 Be It Enacted by the Legislature of the State of Florida:

23
24 Section 1. Section 473.313, Florida Statutes, is amended
25 to read:

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26 | 473.313 Inactive status; retired status.-

27 | (1) A Florida certified public accountant may request that
 28 | her or his license be placed in an inactive status by making
 29 | application to the department. The board may prescribe by rule
 30 | fees for placing a license on inactive status, renewal of
 31 | inactive status, and reactivation of an inactive license.

32 | (a)(2) A license that has become inactive under this
 33 | subsection ~~(1)~~ or for failure to complete the requirements in s.
 34 | 473.312 may be reactivated under s. 473.311 upon application to
 35 | the department. The board may prescribe by rule continuing
 36 | education requirements as a condition of reactivating a license.
 37 | The maximum continuing education requirements for reactivating a
 38 | license are 120 hours, including at least 30 hours in
 39 | accounting-related and auditing-related subjects, not more than
 40 | 30 hours in behavioral subjects, and a minimum of 8 hours in
 41 | ethics subjects approved by the board, for the reactivation of a
 42 | license that is inactive or delinquent.

43 | (b)(3) A license that is delinquent for failure to report
 44 | completion of the requirements in s. 473.312 may be reactivated
 45 | under s. 473.311 upon application to the department.
 46 | Reactivation requires the payment of an application fee as
 47 | determined by the board and certification by the Florida
 48 | certified public accountant that the applicant satisfactorily
 49 | completed the continuing education requirements set forth under
 50 | s. 473.311. If the license is delinquent on January 1 because of

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51 failure to report completed continuing education requirements,
52 the applicant must submit a complete application to the board by
53 March 15 immediately after the delinquent period.

54 ~~(c)(4)~~ Any Florida certified public accountant holding an
55 inactive license may be permitted to reactivate such license in
56 a conditional manner. The conditions of reactivation shall
57 require the payment of fees and the completion of required
58 continuing education.

59 ~~(d)(5)~~ Notwithstanding the provisions of s. 455.271, the
60 board may, at its discretion, reinstate the license of an
61 individual whose license has become null and void if the
62 individual has made a good faith effort to comply with this
63 section but has failed to comply because of illness or unusual
64 hardship. The individual shall apply to the board for
65 reinstatement in a manner prescribed by rules of the board and
66 shall pay an application fee in an amount determined by rule of
67 the board. The board shall require that the individual meet all
68 continuing education requirements as provided in paragraph (a)
69 ~~subsection (2)~~, pay appropriate licensing fees, and otherwise be
70 eligible for renewal of licensure under this chapter.

71 (2) A Florida certified public accountant who is at least
72 65 years of age, currently holds an active or inactive license
73 in good standing under this chapter, and is not the subject of
74 any sanction or disciplinary action may request that her or his
75 license be placed on retired status by making application to the

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76 department. The board may prescribe by rule the application for
 77 placing a license on retired status, which must state that the
 78 applicant has no association with accounting or any of the
 79 services described in s. 473.302(8). If a licensee who has been
 80 granted retired status reenters the workforce in a position that
 81 has an association with accounting or any of the services
 82 described in 473.302(8), the licensee automatically loses her or
 83 his retired status.

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

93 (b) The board shall require a retired licensee to affirm
 94 in writing her or his understanding of the limited types of
 95 activities in which she or he may engage while in retired status
 96 and that she or he has a professional duty to ensure that she or
 97 he holds the professional competencies necessary to participate
 98 in such activities.

99 (c) A retired licensee may accept routine reimbursement
 100 for actual costs of travel and meals associated with volunteer

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101 services or de minimis per diem amounts paid to the licensee to
 102 cover such expenses as allowed by law.

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

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

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

115 (g) A retired licensee may be permitted to reactivate her
 116 or his license in a conditional manner as determined by the
 117 board. The conditions of reactivation must require the payment
 118 of fees and the completion of required continuing education. The
 119 board may prescribe by rule an application for reactivating a
 120 license placed on retired status and continuing education
 121 requirements as a condition of reactivating a license placed on
 122 retired status. The minimum continuing education requirements
 123 for reactivating a license placed on retired status are those of
 124 the most recent biennium plus one-half of the requirements in s.
 125 473.312 for each biennium or part thereof during which the

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126 | license was on retired status.

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128 | For the purposes of this subsection, the term "retired licensee"

129 | means a licensee whose license has been placed in retired status

130 | by the department.

131 | Section 2. Subsection (9) of section 473.302, Florida
132 | Statutes, is amended to read:

133 | 473.302 Definitions.—As used in this chapter, the term:

134 | (9) "Uniform Accountancy Act" means the Uniform
135 | Accountancy Act, Eighth ~~Seventh~~ Edition, dated January 2018 ~~May~~
136 | ~~2014~~ and published by the American Institute of Certified Public
137 | Accountants and the National Association of State Boards of
138 | Accountancy.

139

140 | However, these terms shall not include services provided by the
141 | American Institute of Certified Public Accountants or the
142 | Florida Institute of Certified Public Accountants, or any full
143 | service association of certified public accounting firms whose
144 | plans of administration have been approved by the board, to
145 | their members or services performed by these entities in
146 | reviewing the services provided to the public by members of
147 | these entities.

148 | Section 3. This act shall take effect July 1, 2024.