

By Senator Gruters

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1                   A bill to be entitled  
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 to  
25 read:

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

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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  
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.

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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  
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 except as provided in paragraph (a).

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

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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  
92 nonprofit organization.

93 (b) The board shall require a retired licensee to affirm in  
94 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 for  
100 actual costs of travel and meals associated with volunteer  
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 professional  
112 services that require her or his signature and the use of the  
113 CPA title, regardless of whether "retired" is attached to such  
114 title.

115 (g) A retired licensee may be permitted to reactivate her  
116 or his license in a conditional manner as determined by the

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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 year or part thereof during which the license  
126 was on retired status. Notwithstanding any other provision of  
127 this section, the continuing education requirements are 120  
128 hours, including at least 30 hours in accounting-related and  
129 auditing-related subjects, a minimum of 8 hours of Florida-  
130 specific ethics, and not more than 30 hours of behavioral  
131 subjects.

132  
133 For the purposes of this subsection, the term "retired licensee"  
134 means a licensee whose license has been placed in retired status  
135 by the department.

136 Section 2. Subsection (9) of section 473.302, Florida  
137 Statutes, is amended to read:

138 473.302 Definitions.—As used in this chapter, the term:

139 (9) "Uniform Accountancy Act" means the Uniform Accountancy  
140 Act, Eighth ~~Seventh~~ Edition, dated January 2018 ~~May 2014~~ and  
141 published by the American Institute of Certified Public  
142 Accountants and the National Association of State Boards of  
143 Accountancy.

144  
145 However, these terms shall not include services provided by the

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146 American Institute of Certified Public Accountants or the  
147 Florida Institute of Certified Public Accountants, or any full  
148 service association of certified public accounting firms whose  
149 plans of administration have been approved by the board, to  
150 their members or services performed by these entities in  
151 reviewing the services provided to the public by members of  
152 these entities.

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