

1 A bill to be entitled
2 An act relating to public accountancy; amending s.
3 473.301, F.S.; making a technical change regarding the
4 purpose of ch. 473, F.S.; amending s. 473.302, F.S.;
5 deleting the definition of the term "Uniform
6 Accountancy Act"; amending s. 473.3035, F.S.;
7 authorizing the Board of Accountancy to contract with
8 certain corporations not for profit for the
9 performance of certain duties assigned to the Division
10 of Certified Public Accounting of the Department of
11 Business and Professional Regulation; amending s.
12 473.306, F.S.; conforming a cross-reference; amending
13 s. 473.308, F.S.; revising the education and work
14 experience requirements for a certified public
15 accountant license; directing the board to prescribe
16 specified coursework for licensure; revising
17 requirements for licensure by endorsement; deleting
18 provisions relating to licensure of applicants with
19 work experience in foreign countries; deleting
20 obsolete language; providing applicability; creating
21 s. 473.3085, F.S.; requiring an international
22 applicant who seeks licensure as a certified public
23 accountant in this state to meet specified criteria
24 prescribed by the board; requiring such applicants to
25 apply to the department; requiring such applicants to

26 create and maintain an online account with the
27 department; providing that the applicant's e-mail
28 address serves as the primary means of communication
29 from the department; requiring an applicant to submit
30 any change in certain information within a specified
31 timeframe through the department's online system;
32 requiring the board to certify an applicant who meets
33 certain requirements; requiring the department to
34 adopt rules; amending s. 473.312, F.S.; revising
35 requirements for the approval of providers who
36 administer continuing education on ethics for
37 certified public accountants; requiring the board to
38 give preference to certain providers; amending s.
39 473.3141, F.S.; revising requirements for certified
40 public accountants licensed in another state or a
41 territory of the United States to practice in this
42 state without obtaining a license; reenacting s.
43 473.311(1)(b), F.S., relating to renewal of license,
44 to incorporate the amendment made to s. 473.312, F.S.,
45 in a reference thereto; providing effective dates.

46
47 Be It Enacted by the Legislature of the State of Florida:

48
49 **Section 1. Section 473.301, Florida Statutes, is amended**
50 **to read:**

51 473.301 Purpose.—The Legislature recognizes that there is
52 a public need for independent and objective certified public
53 accountants and that it is necessary to regulate the practice of
54 public accounting to assure the minimum competence of
55 practitioners and the accuracy of audit statements upon which
56 the public relies and to protect the public from dishonest
57 practitioners and, therefore, deems it necessary in the interest
58 of public welfare to regulate the practice of public accountancy
59 in this state.

60 **Section 2. Subsection (9) of section 473.302, Florida**
61 **Statutes, is amended to read:**

62 473.302 Definitions.—As used in this chapter, the term:
63 ~~(9) "Uniform Accountancy Act" means the Uniform~~
64 ~~Accountancy Act, Eighth Edition, dated January 2018 and~~
65 ~~published by the American Institute of Certified Public~~
66 ~~Accountants and the National Association of State Boards of~~
67 ~~Accountancy.~~

68
69 However, these terms shall not include services provided by the
70 American Institute of Certified Public Accountants or the
71 Florida Institute of Certified Public Accountants, or any full
72 service association of certified public accounting firms whose
73 plans of administration have been approved by the board, to
74 their members or services performed by these entities in
75 reviewing the services provided to the public by members of

76 | these entities.

77 | **Section 3. Subsection (1) of section 473.3035, Florida**
 78 | **Statutes, is amended to read:**

79 | 473.3035 Division of Certified Public Accounting.—

80 | (1) All services concerning this chapter, including, but
 81 | not limited to, recordkeeping services, examination services,
 82 | legal services, and investigative services, and those services
 83 | in chapter 455 necessary to perform the duties of this chapter
 84 | are assigned to ~~shall be provided by~~ the Division of Certified
 85 | Public Accounting. The board may, by majority vote, delegate
 86 | such a duty or duties to the appropriate division within the
 87 | department or contract pursuant to part I of chapter 287 for the
 88 | performance of such duties by a corporation not for profit
 89 | organized before January 1, 2024, under chapter 617. The board
 90 | may, by majority vote, rescind any such delegation of duties at
 91 | any time.

92 | **Section 4. Effective January 1, 2026, subsection (3) of**
 93 | **section 473.306, Florida Statutes, is amended, and subsection**
 94 | **(4) of that section is republished, to read:**

95 | 473.306 Examinations.—

96 | (3) An applicant is entitled to take the licensure
 97 | examination to practice in this state as a certified public
 98 | accountant if:

99 | (a) The applicant has completed 120 semester hours or 180
 100 | quarter hours from an accredited college or university with a

101 concentration in accounting and business ~~courses~~ as prescribed
 102 ~~specified~~ by the board by rule; and

103 (b) The applicant shows that she or he has good moral
 104 character. For purposes of this paragraph, the term "good moral
 105 character" has the same meaning as provided in s. 473.308(6)(a)
 106 ~~s. 473.308(7)(a)~~. The board may refuse to allow an applicant to
 107 take the licensure examination for failure to satisfy this
 108 requirement if:

109 1. The board finds a reasonable relationship between the
 110 lack of good moral character of the applicant and the
 111 professional responsibilities of a certified public accountant;
 112 and

113 2. The finding by the board of lack of good moral
 114 character is supported by competent substantial evidence.

115
 116 If an applicant is found pursuant to this paragraph to be
 117 unqualified to take the licensure examination because of a lack
 118 of good moral character, the board shall furnish to the
 119 applicant a statement containing the findings of the board, a
 120 complete record of the evidence upon which the determination was
 121 based, and a notice of the rights of the applicant to a
 122 rehearing and appeal.

123 (4) The board shall have the authority to establish the
 124 standards for determining and shall determine:

125 (a) What constitutes a passing grade for each subject or

126 part of the licensure examination;

127 (b) Which educational institutions, in addition to the
 128 universities in the State University System of Florida, shall be
 129 deemed to be accredited colleges or universities;

130 (c) What courses and number of hours constitute a major in
 131 accounting; and

132 (d) What courses and number of hours constitute additional
 133 accounting courses acceptable under s. 473.308(4).

134 **Section 5. Effective January 1, 2026, subsections (4)**
 135 **through (10) of section 473.308, Florida Statutes, are amended**
 136 **to read:**

137 473.308 Licensure.—

138 (4) (a) An applicant for licensure must:

139 1. Complete ~~have~~ at least 150 semester hours of college
 140 education, including a baccalaureate or higher degree conferred
 141 by an accredited college or university, with a concentration in
 142 accounting and business as prescribed by the board; ~~in the total~~
 143 ~~educational program to the extent specified by the board.~~

144 2. Hold a master's degree in accounting or finance
 145 conferred by an accredited college or university with a
 146 concentration in accounting and business as prescribed by the
 147 board;

148 3. Hold a baccalaureate degree in accounting or finance
 149 conferred by an accredited college or university with a
 150 concentration in accounting and business as prescribed by the

151 board; or

152 4. Hold a baccalaureate degree in any major course of
153 study conferred by an accredited college or university and have
154 completed coursework required for a concentration in accounting
155 and business as prescribed by the board.

156 (b) The board shall prescribe the coursework required for
157 a concentration in accounting and business. The board may deem
158 that an applicant has satisfied requirements for such coursework
159 if the applicant receives a baccalaureate or higher degree in
160 accounting or finance conferred by an accredited college or
161 university in a state or territory of the United States. An
162 applicant receiving a baccalaureate or higher degree with a
163 major course of study other than accounting or finance must
164 complete the coursework required for a concentration in
165 accounting and business as prescribed by the board.

166 (5) (a) An applicant for licensure who completes the
167 education requirements under subparagraph (4) (a)1. or
168 subparagraph (4) (a)2. after December 31, 2008, must show ~~that he~~
169 ~~or she has had~~ 1 year of work experience. An applicant who
170 completes the education requirements under subparagraph (4) (a)3.
171 or subparagraph (4) (a)4. must show 2 years of work experience.

172 (b) The work experience under paragraph (a) This
173 ~~experience~~ shall include providing any type of service or advice
174 involving the use of accounting, attest, compilation, management
175 advisory, financial advisory, tax, or consulting skills, all of

176 which must be verified by a certified public accountant who is
177 licensed by a state or territory of the United States. This
178 experience is acceptable if it was gained through employment in
179 government, industry, academia, or public practice; constituted
180 a substantial part of the applicant's duties; and was verified
181 by a certified public accountant licensed by a state or
182 territory of the United States.

183 (c) The board shall adopt rules specifying standards and
184 providing for the review and approval of the work experience
185 required by this subsection ~~section~~.

186 ~~(b) However, an applicant who completed the requirements~~
187 ~~of subsection (4) on or before December 31, 2008, and who passes~~
188 ~~the licensure examination on or before June 30, 2010, is exempt~~
189 ~~from the requirements of this subsection.~~

190 (6)(a) An applicant for licensure must ~~shall~~ show that she
191 or he ~~the applicant~~ has good moral character. For purposes of
192 this paragraph, the term

193 ~~(7)(a)~~ "good moral character" means a personal history of
194 honesty, fairness, and respect for the rights of others and for
195 the laws of this state and nation.

196 (b) The board may refuse to certify an applicant for
197 failure to satisfy this requirement if:

198 1. The board finds a reasonable relationship between the
199 lack of good moral character of the applicant and the
200 professional responsibilities of a certified public accountant;

201 and

202 2. The finding by the board of lack of good moral
203 character is supported by competent substantial evidence.

204 (c) When an applicant is found to be unqualified for a
205 license because of a lack of good moral character, the board
206 shall furnish to the applicant a statement containing the
207 findings of the board, a complete record of the evidence upon
208 which the determination was based, and a notice of the rights of
209 the applicant to a rehearing and appeal.

210 ~~(7)(8)~~ The board shall certify as qualified for a license
211 by endorsement an applicant who:

212 ~~(a) Is not licensed and has not been licensed in any state
213 or territory and who has met the requirements of this section
214 for education, work experience, and good moral character and has
215 passed a national, regional, state, or territorial licensing
216 examination that is substantially equivalent to the examination
217 required by s. 473.306; or~~

218 ~~(b)1.~~ holds an active a valid license as a certified
219 public accountant to practice public accounting issued by
220 another state or a territory of the United States, if the
221 applicant has maintained good moral character and, at the time
222 of licensure by such other state or territory, the applicant was
223 required to show evidence of having obtained at least a
224 baccalaureate degree from an accredited college or university
225 and having passed the Uniform CPA Examination ~~criteria for~~

226 ~~issuance of such license were substantially equivalent to the~~
 227 ~~licensure criteria that existed in this state at the time the~~
 228 ~~license was issued;~~

229 ~~2. Holds a valid license to practice public accounting~~
 230 ~~issued by another state or territory of the United States but~~
 231 ~~the criteria for issuance of such license did not meet the~~
 232 ~~requirements of subparagraph 1.; has met the requirements of~~
 233 ~~this section for education, work experience, and good moral~~
 234 ~~character; and has passed a national, regional, state, or~~
 235 ~~territorial licensing examination that is substantially~~
 236 ~~equivalent to the examination required by s. 473.306; or~~

237 ~~3. Holds a valid license to practice public accounting~~
 238 ~~issued by another state or territory of the United States for at~~
 239 ~~least 10 years before the date of application; has passed a~~
 240 ~~national, regional, state, or territorial licensing examination~~
 241 ~~that is substantially equivalent to the examination required by~~
 242 ~~s. 473.306; and has met the requirements of this section for~~
 243 ~~good moral character.~~

244 ~~(9) If the applicant has at least 5 years of experience in~~
 245 ~~the practice of public accountancy in the United States or in~~
 246 ~~the practice of public accountancy or its equivalent in a~~
 247 ~~foreign country that the International Qualifications Appraisal~~
 248 ~~Board of the National Association of State Boards of Accountancy~~
 249 ~~has determined has licensure standards that are substantially~~
 250 ~~equivalent to those in the United States, or has at least 5~~

251 ~~years of work experience that meets the requirements of~~
252 ~~subsection (5), the board must waive the requirements of~~
253 ~~subsection (4) which are in excess of a baccalaureate degree.~~
254 ~~All experience that is used as a basis for waiving the~~
255 ~~requirements of subsection (4) must be while licensed as a~~
256 ~~certified public accountant by another state or territory of the~~
257 ~~United States or while licensed in the practice of public~~
258 ~~accountancy or its equivalent in a foreign country that the~~
259 ~~International Qualifications Appraisal Board of the National~~
260 ~~Association of State Boards of Accountancy has determined has~~
261 ~~licensure standards that are substantially equivalent to those~~
262 ~~in the United States. The board shall have the authority to~~
263 ~~establish the standards for experience that meet this~~
264 ~~requirement.~~

265 (8) ~~(10)~~ The board may refuse to certify for licensure any
266 applicant who is under investigation in another state for any
267 act that would constitute a violation of this act or chapter
268 455, until such time as the investigation is complete and
269 disciplinary proceedings are ~~have been~~ terminated.

270 **Section 6. Section 473.3085, Florida Statutes, is created**
271 **to read:**

272 473.3085 Licensure of international applicants.—

273 (1) An international applicant who seeks licensure as a
274 certified public accountant in this state must meet the
275 requirements for education, work experience, and good moral

276 character under s. 473.308.

277 (2) An applicant must apply to the department for
278 licensure.

279 (3) An international applicant must create and maintain an
280 online account with the department and provide an e-mail address
281 to function as the primary means of contact for all
282 communication from the department. An applicant must submit any
283 change in e-mail address within 30 days after the change. All
284 changes must be submitted through the department's online
285 system.

286 (4) The department shall certify for licensure any
287 applicant who satisfies the requirements of subsections (1) and
288 (2), except the board may refuse to certify an applicant who has
289 violated s. 473.322.

290 (5) The department shall adopt rules to implement this
291 section.

292 **Section 7. Paragraph (c) of subsection (1) of section**
293 **473.312, Florida Statutes, is amended to read:**

294 473.312 Continuing education.—

295 (1)

296 (c) At least ~~Not less than~~ 5 percent of the total hours
297 required by the board must ~~shall~~ be in ethics applicable to the
298 practice of public accounting. ~~This requirement shall be~~
299 ~~administered by providers approved by the board,~~ and a majority
300 of the hours must ~~shall~~ include a review of ~~the provisions of~~

301 chapter 455 and this chapter and the related administrative
302 rules. Such requirement must be administered by reputable
303 providers to be determined and provided by the board. The board
304 shall give preference to corporations not for profit organized
305 under chapter 617 that are exempt from taxation under s.
306 501(c)(6) of the Internal Revenue Code and that demonstrate
307 experience, integrity, knowledge, practice, professional
308 responsibility, and representation of the largest numbers of
309 certified public accountants in this state.

310 **Section 8. Effective January 1, 2026, subsections (1) and**
311 **(3) of section 473.3141, Florida Statutes, are amended to read:**

312 473.3141 Certified public accountants licensed in other
313 states.—

314 (1) ~~Except as otherwise provided in this chapter,~~ An
315 individual who holds an active license in good standing as a
316 certified public accountant in another state or a territory of
317 the United States and who does not have an office in this state
318 has the privileges of Florida certified public accountants and
319 may provide public accounting services in this state without
320 obtaining a license under this chapter or notifying or
321 registering with the board or paying a fee if, at the time of
322 licensure by such other state or territory, the individual was
323 required to show evidence of having obtained at least a
324 baccalaureate degree and having passed the Uniform CPA
325 Examination†

326 ~~(a) Holds a valid license as a certified public accountant~~
327 ~~from a state that the board or its designee has determined by~~
328 ~~rule to have adopted standards that are substantially equivalent~~
329 ~~to the certificate requirements in s. 5 of the Uniform~~
330 ~~Accountancy Act in the issuance of licenses; or~~

331 ~~(b) Holds a valid license as a certified public accountant~~
332 ~~from a state that has not been approved by the board as having~~
333 ~~adopted standards in substantial equivalence with s. 5 of the~~
334 ~~Uniform Accountancy Act, but obtains verification from the~~
335 ~~board, or its designee, as determined by rule, that the~~
336 ~~individual's certified public accountant qualifications are~~
337 ~~substantially equivalent to the certificate requirements in s. 5~~
338 ~~of the Uniform Accountancy Act.~~

339

340 The board shall define by rule what constitutes an office.

341 (3) An individual certified public accountant from another
342 state or a territory of the United States who practices pursuant
343 to this section, and the firm that employs that individual,
344 shall both consent, as a condition of the privilege of
345 practicing in this state:

346 (a) To the ~~personal and subject matter~~ jurisdiction and
347 disciplinary authority of the board;

348 (b) To comply with this chapter and the applicable board
349 rules;

350 (c) That if the individual's license as a certified public

351 accountant from another ~~the~~ state or a territory of the United
 352 States becomes invalid ~~of the individual's principal place of~~
 353 ~~business is no longer valid~~, the individual must ~~will~~ cease
 354 offering or rendering public accounting services in this state,
 355 individually and on behalf of a firm; and

356 (d) To the appointment of the ~~state~~ board that issued the
 357 individual's license as the agent upon whom process may be
 358 served in any action or proceeding by the board or department
 359 against the individual or firm.

360 **Section 9. For the purpose of incorporating the amendment**
 361 **made by this act to section 473.312, Florida Statutes, in a**
 362 **reference thereto, paragraph (b) of subsection (1) of section**
 363 **473.311, Florida Statutes, is reenacted to read:**

364 473.311 Renewal of license.—

365 (1)

366 (b) A nonresident licensee seeking renewal of a license in
 367 this state shall be determined to have met the continuing
 368 education requirements in s. 473.312, except for the
 369 requirements in s. 473.312(1)(c), if the licensee has complied
 370 with the continuing education requirements applicable in the
 371 state in which his or her office is located. If the state in
 372 which the nonresident licensee's office is located has no
 373 continuing education requirements for license renewals, the
 374 nonresident licensee must comply with the continuing education
 375 requirements in s. 473.312.

376 **Section 10.** Except as otherwise expressly provided in this
377 act, this act shall take effect July 1, 2025.