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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/18/2025	.	
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	.	
	.	

The Committee on Regulated Industries (Gruters) recommended the following:

Senate Amendment (with title amendment)

Delete lines 91 - 313

and insert:

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

473.306 Examinations.—

(3) An applicant is entitled to take the licensure examination to practice in this state as a certified public



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11 accountant if:

12 (a) The applicant has completed 120 semester hours or 180
13 quarter hours from an accredited college or university with a
14 concentration in accounting and business ~~courses~~ as prescribed
15 ~~specified~~ by the board by rule; and

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

22 1. The board finds a reasonable relationship between the
23 lack of good moral character of the applicant and the
24 professional responsibilities of a certified public accountant;
25 and

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

28
29 If an applicant is found pursuant to this paragraph to be
30 unqualified to take the licensure examination because of a lack
31 of good moral character, the board must ~~shall~~ furnish to the
32 applicant a statement containing the findings of the board, a
33 complete record of the evidence upon which the determination was
34 based, and a notice of the rights of the applicant to a
35 rehearing and appeal.

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



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38 (a) What constitutes a passing grade for each subject or
39 part of the licensure examination;

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

43 (c) What courses and number of hours constitute a major in
44 accounting; and

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

47 Section 5. Effective January 1, 2026, subsections (4)
48 through (10) of section 473.308, Florida Statutes, are amended
49 to read:

50 473.308 Licensure.—

51 (4)(a) An applicant for licensure must do at least one of
52 the following:

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

58 2. Hold a master's degree in accounting or finance
59 conferred by an accredited college or university with a
60 concentration in accounting and business as prescribed by the
61 board;

62 3. Hold a baccalaureate degree in accounting or finance
63 conferred by an accredited college or university with a
64 concentration in accounting and business as prescribed by the



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65 board; or

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

70 (b) The board shall prescribe the coursework required for a
71 concentration in accounting and business. The board may deem an
72 applicant to have satisfied requirements for such coursework if
73 the applicant receives a baccalaureate or higher degree in
74 accounting or finance conferred by an accredited college or
75 university in a state or territory of the United States. An
76 applicant receiving a baccalaureate or higher degree with a
77 major course of study other than accounting or finance must
78 complete the coursework required for a concentration in
79 accounting and business as prescribed by the board.

80 (5) (a) An applicant for licensure who completes the
81 education requirements under subparagraph (4) (a)1. or
82 subparagraph (4) (a)2. ~~after December 31, 2008,~~ must show that he
83 or she has had 1 year of work experience. An applicant who
84 completes the education requirements under subparagraph (4) (a)3.
85 or subparagraph (4) (a)4. must show 2 years of work experience.

86 (b) Such work ~~This~~ experience includes ~~shall include~~
87 providing any type of service or advice involving the use of
88 accounting, attest, compilation, management advisory, financial
89 advisory, tax, or consulting skills, all of which must be
90 verified by a certified public accountant who is licensed by a
91 state or territory of the United States. This experience is



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92 acceptable if it was gained through employment in government,
93 industry, academia, or public practice; constituted a
94 substantial part of the applicant's duties; and was verified by
95 a certified public accountant licensed by a state or territory
96 of the United States. The board shall adopt rules specifying
97 standards and providing for the review and approval of the work
98 experience required by this subsection ~~section~~.

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

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

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

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

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

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

117 (c) When an applicant is found to be unqualified for a
118 license because of a lack of good moral character, the board



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119 shall furnish to the applicant a statement containing the
120 findings of the board, a complete record of the evidence upon
121 which the determination was based, and a notice of the rights of
122 the applicant to a rehearing and appeal.

123 ~~(7)-(8)~~ The board shall certify as qualified for a license
124 by endorsement an applicant who:

125 ~~(a) Is not licensed and has not been licensed in any state~~
126 ~~or territory and who has met the requirements of this section~~
127 ~~for education, work experience, and good moral character and has~~
128 ~~passed a national, regional, state, or territorial licensing~~
129 ~~examination that is substantially equivalent to the examination~~
130 ~~required by s. 473.306; or~~

131 ~~(b)1.~~ holds an active a valid license in good standing to
132 practice public accounting issued by another state or a
133 territory of the United States, if the applicant has maintained
134 good moral character and, at the time of licensure by such other
135 state or territory, the applicant was required to show evidence
136 of having obtained at least a baccalaureate degree from an
137 accredited college or university and having passed the Uniform
138 CPA Examination ~~criteria for issuance of such license were~~
139 ~~substantially equivalent to the licensure criteria that existed~~
140 ~~in this state at the time the license was issued;~~

141 ~~2. Holds a valid license to practice public accounting~~
142 ~~issued by another state or territory of the United States but~~
143 ~~the criteria for issuance of such license did not meet the~~
144 ~~requirements of subparagraph 1.; has met the requirements of~~
145 ~~this section for education, work experience, and good moral~~



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146 ~~character; and has passed a national, regional, state, or~~
147 ~~territorial licensing examination that is substantially~~
148 ~~equivalent to the examination required by s. 473.306; or~~

149 ~~3. Holds a valid license to practice public accounting~~
150 ~~issued by another state or territory of the United States for at~~
151 ~~least 10 years before the date of application; has passed a~~
152 ~~national, regional, state, or territorial licensing examination~~
153 ~~that is substantially equivalent to the examination required by~~
154 ~~s. 473.306; and has met the requirements of this section for~~
155 ~~good moral character.~~

156 ~~(8)-(9) An international applicant who seeks licensure as a~~
157 ~~certified public accountant in this state must do at least one~~
158 ~~of the following: If the applicant has at least 5 years of~~
159 ~~experience in the practice of public accountancy in the United~~
160 ~~States or in the practice of public accountancy or its~~
161 ~~equivalent in a foreign country that the International~~
162 ~~Qualifications Appraisal Board of the National Association of~~
163 ~~State Boards of Accountancy has determined has licensure~~
164 ~~standards that are substantially equivalent to those in the~~
165 ~~United States, or has at least 5 years of work experience that~~
166 ~~meets the requirements of subsection (5), the board must waive~~
167 ~~the requirements of subsection (4) which are in excess of a~~
168 ~~baccalaureate degree. All experience that is used as a basis for~~
169 ~~waiving the requirements of subsection (4) must be while~~
170 ~~licensed as a certified public accountant by another state or~~
171 ~~territory of the United States or while licensed in the~~

172 ~~(a) Hold an active license in good standing to practice of~~



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173 public accounting, accountancy or its equivalent, in a foreign
174 country that the International Qualifications Appraisal Board of
175 the National Association of State Boards of Accountancy has
176 determined has licensure standards equal ~~that are substantially~~
177 ~~equivalent~~ to those in the United States and has passed an exam
178 pursuant to 473.306(5); or

179 (b) Hold an active license in good standing to practice
180 public accounting, or its equivalent, in a foreign country that
181 the International Qualifications Appraisal Board of the National
182 Association of State Boards of Accountancy has not determined
183 has licensure standards equal to those in the United States and
184 has met the requirements for education, work experience, and
185 good moral character under subsections (4), (5), and (6) and has
186 passed the Uniform CPA exam. The board shall have the authority
187 to establish the standards for experience that meet this
188 requirement.

189 (9)(10) The board may refuse to certify for licensure any
190 applicant who is under investigation in another state for any
191 act that would constitute a violation of this act or chapter
192 455, until such time as the investigation is complete and
193 disciplinary proceedings are ~~have been~~ terminated.

194 Section 6. Paragraph (c) of subsection (1) of section
195 473.312, Florida Statutes, is amended to read:

196 473.312 Continuing education.—

197 (1)

198 (c) At least ~~Not less than~~ 5 percent of the total hours
199 required by the board must ~~shall~~ be in ethics applicable to the



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200 practice of public accounting. ~~This requirement shall be~~
201 ~~administered by providers approved by the board,~~ and a majority
202 of the hours must ~~shall~~ include a review of ~~the provisions of~~
203 chapter 455 and this chapter and the related administrative
204 rules. Such requirement must be administered by reputable
205 providers determined by the board. The board shall give
206 preference to corporations not for profit organized under
207 chapter 617 who are exempt from taxation under s. 501(c)(6) of
208 the Internal Revenue Code and who demonstrate their experience,
209 integrity, knowledge, practice, professional responsibility, and
210 representation of the largest numbers of certified public
211 accountants in this state.

212 Section 7. Effective January 1, 2026, subsections (1) and
213 (3) of section 473.3141, Florida Statutes, are amended to read:

214 473.3141 Certified public accountants licensed in other
215 states.-

216 (1) ~~Except as otherwise provided in this chapter,~~ An
217 individual who holds an active license in good standing to
218 practice public accounting in another state or a

219
220 ===== T I T L E A M E N D M E N T =====

221 And the title is amended as follows:

222 Delete lines 18 - 34

223 and insert:

224 revising requirements for licensure of international
225 applicants; deleting obsolete language; amending s.
226 473.312, F.S.; revising