

By Senator Gruters

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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; making a
13 technical change; amending s. 473.308, F.S.; revising
14 the education and work experience requirements for a
15 certified public accountant license; directing the
16 board to prescribe specified coursework for licensure;
17 revising requirements for licensure by endorsement;
18 deleting provisions with respect to licensure of
19 applicants with work experience in foreign countries;
20 deleting obsolete language; creating s. 473.3085,
21 F.S.; requiring an international applicant who seeks
22 licensure as a certified public accountant in this
23 state to meet specified criteria prescribed by the
24 board; requiring such applicants to apply to the
25 department; requiring such applicants to create and
26 maintain an online account with the department;
27 providing that the applicant's e-mail address serves
28 as the primary means of communication from the
29 department; requiring an applicant to submit any

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30 change in certain information within a specified
31 timeframe through the department's online system;
32 requiring the department to certify an applicant who
33 meets certain requirements; requiring the department
34 to 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 references 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 to
50 read:

51 473.301 Purpose.—The Legislature recognizes that there is a
52 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

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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 Accountancy~~
64 ~~Act, Eighth Edition, dated January 2018 and published by the~~
65 ~~American Institute of Certified Public Accountants and the~~
66 ~~National Association of State Boards of Accountancy.~~

67
68 However, these terms shall not include services provided by the
69 American Institute of Certified Public Accountants or the
70 Florida Institute of Certified Public Accountants, or any full
71 service association of certified public accounting firms whose
72 plans of administration have been approved by the board, to
73 their members or services performed by these entities in
74 reviewing the services provided to the public by members of
75 these entities.

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

78 473.3035 Division of Certified Public Accounting.—

79 (1) All services concerning this chapter, including, but
80 not limited to, recordkeeping services, examination services,
81 legal services, and investigative services, and those services
82 in chapter 455 necessary to perform the duties of this chapter
83 are assigned to ~~shall be provided by~~ the Division of Certified
84 Public Accounting. The board may, by majority vote, delegate
85 such a duty or duties to the appropriate division within the
86 department or contract pursuant to part I of chapter 287 for the
87 performance of such duties by corporations not for profit

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88 organized before 2024 under chapter 617. The board may, by
89 majority vote, rescind any such delegation of duties at any
90 time.

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

94 473.306 Examinations.—

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

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

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

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

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

114

115 If an applicant is found pursuant to this paragraph to be
116 unqualified to take the licensure examination because of a lack

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117 of good moral character, the board must ~~shall~~ furnish to the
118 applicant a statement containing the findings of the board, a
119 complete record of the evidence upon which the determination was
120 based, and a notice of the rights of the applicant to a
121 rehearing and appeal.

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

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

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

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

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

133 Section 5. Effective July 1, 2026, subsections (4) through
134 (10) of section 473.308, Florida Statutes, are amended to read:
135 473.308 Licensure.—

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

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

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

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146 board;

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

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

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

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

171 (b) Such work ~~This experience includes~~ shall include
172 providing any type of service or advice involving the use of
173 accounting, attest, compilation, management advisory, financial
174 advisory, tax, or consulting skills, all of which must be

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175 verified by a certified public accountant who is licensed by a
176 state or territory of the United States. This experience is
177 acceptable if it was gained through employment in government,
178 industry, academia, or public practice; constituted a
179 substantial part of the applicant's duties; and was verified by
180 a certified public accountant licensed by a state or territory
181 of the United States. The board shall adopt rules specifying
182 standards and providing for the review and approval of the work
183 experience required by this subsection ~~section~~.

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

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

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

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

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

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

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

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204 shall furnish to the applicant a statement containing the
205 findings of the board, a complete record of the evidence upon
206 which the determination was based, and a notice of the rights of
207 the applicant to a rehearing and appeal.

208 ~~(7)-(8)~~ The board shall certify as qualified for a license
209 by endorsement an applicant who:

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

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

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

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233 ~~equivalent to the examination required by s. 473.306; or~~

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

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

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262 ~~(8)~~ ~~(10)~~ The board may refuse to certify for licensure any
263 applicant who is under investigation in another state for any
264 act that would constitute a violation of this act or chapter
265 455, until such time as the investigation is complete and
266 disciplinary proceedings are ~~have been~~ terminated.

267 Section 6. Section 473.3085, Florida Statutes, is created
268 to read:

269 473.3085 Licensure of international applicants.-

270 (1) An international applicant who seeks licensure as a
271 certified public accountant in this state must meet the
272 requirements for education, work experience, and good moral
273 character under s. 473.308.

274 (2) An applicant must apply to the department for
275 licensure.

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

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

287 (5) The department shall adopt rules to implement this
288 section.

289 Section 7. Paragraph (c) of subsection (1) of section
290 473.312, Florida Statutes, is amended to read:

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291 473.312 Continuing education.—

292 (1)

293 (c) At least ~~Not less than~~ 5 percent of the total hours
 294 required by the board must ~~shall~~ be in ethics applicable to the
 295 practice of public accounting. ~~This requirement shall be~~
 296 ~~administered by providers approved by the board,~~ and a majority
 297 of the hours must ~~shall~~ include a review of ~~the provisions of~~
 298 chapter 455 and this chapter and the related administrative
 299 rules. Such requirement must be administered by reputable
 300 providers to be determined and provided by the board. The board
 301 shall give preference to corporations not for profit organized
 302 under chapter 617 who are exempt from taxation under s.
 303 501(c) (6) of the Internal Revenue Code and who demonstrate their
 304 experience, integrity, knowledge, practice, professional
 305 responsibility, and representation of the largest numbers of
 306 certified public accountants in this state.

307 Section 8. Subsections (1) and (3) of section 473.3141,
 308 Florida Statutes, are amended to read:

309 473.3141 Certified public accountants licensed in other
 310 states.—

311 (1) Effective July 1, 2026 ~~Except as otherwise provided in~~
 312 ~~this chapter,~~ an individual who holds an active license in good
 313 standing as a certified public accountant in another state or a
 314 territory of the United States and who does not have an office
 315 in this state has the privileges of Florida certified public
 316 accountants and may provide public accounting services in this
 317 state without obtaining a license under this chapter or
 318 notifying or registering with the board or paying a fee if, at
 319 the time of licensure by such other state or territory, the

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320 individual was required to show evidence of having obtained at
321 least a baccalaureate degree and having passed the Uniform CPA
322 Examination;

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

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

336

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

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

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

345 (b) To comply with this chapter and the applicable board
346 rules;

347 (c) That if the individual's license as a certified public
348 accountant from another ~~the~~ state or a territory of the United

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349 States becomes invalid ~~of the individual's principal place of~~
350 ~~business is no longer valid~~, the individual must ~~will~~ cease
351 offering or rendering public accounting services in this state,
352 individually and on behalf of a firm; and

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

357 Section 9. For the purpose of incorporating the amendment
358 made by this act to section 473.312, Florida Statutes, in
359 references thereto, paragraph (b) of subsection (1) of section
360 473.311, Florida Statutes, is reenacted to read:

361 473.311 Renewal of license.—

362 (1)

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

373 Section 10. Except as otherwise expressly provided in this
374 act, this act shall take effect July 1, 2025.