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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 competitively  
8     procure contracted services with certain corporations  
9     not for profit for the performance of certain duties  
10    assigned to the Division of Certified Public  
11    Accounting of the Department of Business and  
12    Professional Regulation; authorizing the board to  
13    rescind such contracted services at any time by a  
14    majority vote; amending s. 473.306, F.S.; conforming a  
15    cross-reference; making a technical change; amending  
16    s. 473.308, F.S.; revising the education and work  
17    experience requirements for a certified public  
18    accountant license; directing the board to prescribe  
19    specified coursework for licensure; revising  
20    requirements for licensure by endorsement; revising  
21    requirements for licensure of international  
22    applicants; deleting obsolete language; amending s.  
23    473.312, F.S.; revising requirements for the approval  
24    of providers who administer continuing education on  
25    ethics for certified public accountants; requiring the  
26    board to give preference to certain providers;  
27    amending s. 473.3141, F.S.; revising requirements for  
28    certified public accountants licensed in another state  
29    or a territory of the United States to practice in

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30 this state without obtaining a license; reenacting s.  
31 473.311(1) (b), F.S., relating to renewal of license,  
32 to incorporate the amendment made to s. 473.312, F.S.,  
33 in references thereto; providing effective dates.  
34

35 Be It Enacted by the Legislature of the State of Florida:  
36

37 Section 1. Section 473.301, Florida Statutes, is amended to  
38 read:

39 473.301 Purpose.—The Legislature recognizes that there is a  
40 public need for independent and objective certified public  
41 accountants and that it is necessary to regulate the practice of  
42 public accounting to assure the minimum competence of  
43 practitioners and the accuracy of audit statements upon which  
44 the public relies and to protect the public from dishonest  
45 practitioners and, therefore, deems it necessary in the interest  
46 of public welfare to regulate the practice of public accountancy  
47 in this state.

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

50 473.302 Definitions.—As used in this chapter, the term:  
51 ~~(9) "Uniform Accountancy Act" means the Uniform Accountancy~~  
52 ~~Act, Eighth Edition, dated January 2018 and published by the~~  
53 ~~American Institute of Certified Public Accountants and the~~  
54 ~~National Association of State Boards of Accountancy.~~  
55

56 However, these terms shall not include services provided by the  
57 American Institute of Certified Public Accountants or the  
58 Florida Institute of Certified Public Accountants, or any full

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59 service association of certified public accounting firms whose  
60 plans of administration have been approved by the board, to  
61 their members or services performed by these entities in  
62 reviewing the services provided to the public by members of  
63 these entities.

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

66 473.3035 Division of Certified Public Accounting.—

67 (1) All services concerning this chapter, including, but  
68 not limited to, recordkeeping services, examination services,  
69 legal services, and investigative services, and those services  
70 in chapter 455 necessary to perform the duties of this chapter  
71 are shall be provided by the Division of Certified Public  
72 Accounting. The board may, by majority vote, delegate a duty or  
73 duties to the appropriate division within the department or  
74 competitively procure contracted services pursuant to part I of  
75 chapter 287 for the performance of such duties, except for  
76 investigative services. All such contracted services must be  
77 fulfilled by corporations organized under chapter 617. The board  
78 may, by majority vote, rescind any such delegation of duties or  
79 contracted services at any time.

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

83 473.306 Examinations.—

84 (3) An applicant is entitled to take the licensure  
85 examination to practice in this state as a certified public  
86 accountant if:

87 (a) The applicant has completed 120 semester hours or 180

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88 quarter hours from an accredited college or university with a  
89 concentration in accounting and business ~~courses~~ as prescribed  
90 ~~specified~~ by the board by rule; and

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

97 1. The board finds a reasonable relationship between the  
98 lack of good moral character of the applicant and the  
99 professional responsibilities of a certified public accountant;  
100 and

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

103  
104 If an applicant is found pursuant to this paragraph to be  
105 unqualified to take the licensure examination because of a lack  
106 of good moral character, the board must ~~shall~~ furnish to the  
107 applicant a statement containing the findings of the board, a  
108 complete record of the evidence upon which the determination was  
109 based, and a notice of the rights of the applicant to a  
110 rehearing and appeal.

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

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

115 (b) Which educational institutions, in addition to the  
116 universities in the State University System of Florida, shall be

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117 deemed to be accredited colleges or universities;

118 (c) What courses and number of hours constitute a major in  
119 accounting; and

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

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

125 473.308 Licensure.—

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

128 1. Complete ~~have~~ at least 150 semester hours of college  
129 education, including a baccalaureate or higher degree conferred  
130 by an accredited college or university, with a concentration in  
131 accounting and business as prescribed by the board ~~in the total~~  
132 educational program to the extent specified by the board.

133 2. Hold a master's degree in accounting or finance  
134 conferred by an accredited college or university with a  
135 concentration in accounting and business as prescribed by the  
136 board.

137 3. Hold a baccalaureate degree in accounting or finance  
138 conferred by an accredited college or university with a  
139 concentration in accounting and business as prescribed by the  
140 board.

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

145 (b) The board shall prescribe the coursework required for a

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146 concentration in accounting and business. The board may deem an  
147 applicant to have satisfied requirements for such coursework if  
148 the applicant receives a baccalaureate or higher degree in  
149 accounting or finance conferred by an accredited college or  
150 university in a state or territory of the United States. An  
151 applicant receiving a baccalaureate or higher degree with a  
152 major course of study other than accounting or finance must  
153 complete the coursework required for a concentration in  
154 accounting and business as prescribed by the board.

155 (5) (a) An applicant for licensure who completes the  
156 education requirements under subparagraph (4) (a)1. or  
157 subparagraph (4) (a)2. after December 31, 2008, must show ~~that he~~  
158 ~~or she has had~~ 1 year of work experience. An applicant who  
159 completes the education requirements under subparagraph (4) (a)3.  
160 or subparagraph (4) (a)4. must show 2 years of work experience.

161 (b) Such work ~~This experience includes shall include~~  
162 providing any type of service or advice involving the use of  
163 accounting, attest, compilation, management advisory, financial  
164 advisory, tax, or consulting skills, all of which must be  
165 verified by a certified public accountant who is licensed by a  
166 state or territory of the United States. This experience is  
167 acceptable if it was gained through employment in government,  
168 industry, academia, or public practice; constituted a  
169 substantial part of the applicant's duties; and was verified by  
170 a certified public accountant licensed by a state or territory  
171 of the United States. The board shall adopt rules specifying  
172 standards and providing for the review and approval of the work  
173 experience required by this subsection ~~section~~.

174 ~~(b) However, an applicant who completed the requirements of~~

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175 subsection ~~(4)~~ on or before December 31, 2008, and who passes  
176 the licensure examination on or before June 30, 2010, is exempt  
177 from the requirements of this subsection.

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

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

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

186 1. The board finds a reasonable relationship between the  
187 lack of good moral character of the applicant and the  
188 professional responsibilities of a certified public accountant;  
189 and

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

192 (c) When an applicant is found to be unqualified for a  
193 license because of a lack of good moral character, the board  
194 shall furnish to the applicant a statement containing the  
195 findings of the board, a complete record of the evidence upon  
196 which the determination was based, and a notice of the rights of  
197 the applicant to a rehearing and appeal.

198 (7)(8) The board shall certify as qualified for a license  
199 by endorsement an applicant who:

200 ~~(a) Is not licensed and has not been licensed in any state~~  
201 ~~or territory and who has met the requirements of this section~~  
202 ~~for education, work experience, and good moral character and has~~  
203 ~~passed a national, regional, state, or territorial licensing~~

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204 ~~examination that is substantially equivalent to the examination~~  
205 ~~required by s. 473.306; or~~

206 ~~(b)1. holds an active a valid license in good standing to~~  
207 ~~practice public accounting issued by another state or a~~  
208 ~~territory of the United States, if the applicant has maintained~~  
209 ~~good moral character and, at the time of licensure by such other~~  
210 ~~state or territory, the applicant was required to show evidence~~  
211 ~~of having obtained at least a baccalaureate degree from an~~  
212 ~~accredited college or university and having passed the Uniform~~  
213 ~~CPA Examination criteria for issuance of such license were~~  
214 ~~substantially equivalent to the licensure criteria that existed~~  
215 ~~in this state at the time the license was issued;~~

216 ~~2. Holds a valid license to practice public accounting~~  
217 ~~issued by another state or territory of the United States but~~  
218 ~~the criteria for issuance of such license did not meet the~~  
219 ~~requirements of subparagraph 1.; has met the requirements of~~  
220 ~~this section for education, work experience, and good moral~~  
221 ~~character; and has passed a national, regional, state, or~~  
222 ~~territorial licensing examination that is substantially~~  
223 ~~equivalent to the examination required by s. 473.306; or~~

224 ~~3. Holds a valid license to practice public accounting~~  
225 ~~issued by another state or territory of the United States for at~~  
226 ~~least 10 years before the date of application; has passed a~~  
227 ~~national, regional, state, or territorial licensing examination~~  
228 ~~that is substantially equivalent to the examination required by~~  
229 ~~s. 473.306; and has met the requirements of this section for~~  
230 ~~good moral character.~~

231 ~~(8)-(9) An international applicant who seeks licensure as a~~  
232 ~~certified public accountant in this state must do at least one~~



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233 of the following:

234 (a) Hold an active license in good standing to ~~If the~~  
235 ~~applicant has at least 5 years of experience in the practice of~~  
236 ~~public accountancy in the United States or in the practice of~~  
237 ~~public accountancy or its equivalent in a foreign country that~~  
238 ~~the International Qualifications Appraisal Board of the National~~  
239 ~~Association of State Boards of Accountancy has determined has~~  
240 ~~licensure standards that are substantially equivalent to those~~  
241 ~~in the United States, or has at least 5 years of work experience~~  
242 ~~that meets the requirements of subsection (5), the board must~~  
243 ~~wave the requirements of subsection (4) which are in excess of~~  
244 ~~a baccalaureate degree. All experience that is used as a basis~~  
245 ~~for waiving the requirements of subsection (4) must be while~~  
246 ~~licensed as a certified public accountant by another state or~~  
247 ~~territory of the United States or while licensed in the practice~~  
248 ~~of public accounting, ~~accountancy~~ or its equivalent,~~ in a  
249 foreign country that the International Qualifications Appraisal  
250 Board of the National Association of State Boards of Accountancy  
251 has determined has licensure standards equal ~~that are~~  
252 ~~substantially equivalent~~ to those in the United States and has  
253 passed an exam pursuant to s. 473.306(5).

254 (b) Hold an active license in good standing to practice  
255 public accounting, or its equivalent, in a foreign country that  
256 the International Qualifications Appraisal Board of the National  
257 Association of State Boards of Accountancy has not determined  
258 has licensure standards equal to those in the United States and  
259 has met the requirements for education, work experience, and  
260 good moral character under subsections (4), (5), and (6) and has  
261 passed the Uniform CPA exam. The board shall have the authority

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262 to establish the standards for experience that meet this  
263 requirement.

264 ~~(9)(10)~~ The board may refuse to certify for licensure any  
265 applicant who is under investigation in another state for any  
266 act that would constitute a violation of this act or chapter  
267 455, until such time as the investigation is complete and  
268 disciplinary proceedings are ~~have been~~ terminated.

269 Section 6. Paragraph (c) of subsection (1) of section  
270 473.312, Florida Statutes, is amended to read:

271 473.312 Continuing education.—

272 (1)

273 (c) At least ~~Not less than~~ 5 percent of the total hours  
274 required by the board must ~~shall~~ be in ethics applicable to the  
275 practice of public accounting. ~~This requirement shall be~~  
276 ~~administered by providers approved by the board,~~ and a majority  
277 of the hours must ~~shall~~ include a review of ~~the provisions of~~  
278 chapter 455 and this chapter and the related administrative  
279 rules. Such requirement must be administered by reputable  
280 providers determined by the board. The board shall give  
281 preference to corporations not for profit organized under  
282 chapter 617 who are exempt from taxation under s. 501(c)(6) of  
283 the Internal Revenue Code and who demonstrate their experience,  
284 integrity, knowledge, practice, professional responsibility, and  
285 representation of the largest numbers of certified public  
286 accountants in this state.

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

289 473.3141 Certified public accountants licensed in other  
290 states.—

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291           (1) ~~Except as otherwise provided in this chapter,~~ An  
292 individual who holds an active license in good standing to  
293 practice public accounting in another state or a territory of  
294 the United States and who does not have an office in this state  
295 has the privileges of Florida certified public accountants and  
296 may provide public accounting services in this state without  
297 obtaining a license under this chapter or notifying or  
298 registering with the board or paying a fee if, at the time of  
299 licensure by such other state or territory, the individual was  
300 required to show evidence of having obtained at least a  
301 baccalaureate degree and having passed the Uniform CPA  
302 Examination;

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

308           ~~(b) Holds a valid license as a certified public accountant~~  
309 ~~from a state that has not been approved by the board as having~~  
310 ~~adopted standards in substantial equivalence with s. 5 of the~~  
311 ~~Uniform Accountancy Act, but obtains verification from the~~  
312 ~~board, or its designee, as determined by rule, that the~~  
313 ~~individual's certified public accountant qualifications are~~  
314 ~~substantially equivalent to the certificate requirements in s. 5~~  
315 ~~of the Uniform Accountancy Act.~~

316  
317 The board shall define by rule what constitutes an office.

318           (3) An individual certified public accountant from another  
319 state or a territory of the United States who practices pursuant

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320 to this section, and the firm that employs that individual, must  
321 ~~shall~~ both consent, as a condition of the privilege of  
322 practicing in this state:

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

325 (b) To comply with this chapter and the applicable board  
326 rules;

327 (c) That if the individual's license as a certified public  
328 accountant from another the state or a territory of the United  
329 States becomes invalid ~~of the individual's principal place of~~  
330 ~~business is no longer valid~~, the individual must ~~will~~ cease  
331 offering or rendering public accounting services in this state,  
332 individually and on behalf of a firm; and

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

337 Section 8. For the purpose of incorporating the amendment  
338 made by this act to section 473.312, Florida Statutes, in  
339 references thereto, paragraph (b) of subsection (1) of section  
340 473.311, Florida Statutes, is reenacted to read:

341 473.311 Renewal of license.—

342 (1)

343 (b) A nonresident licensee seeking renewal of a license in  
344 this state shall be determined to have met the continuing  
345 education requirements in s. 473.312, except for the  
346 requirements in s. 473.312(1)(c), if the licensee has complied  
347 with the continuing education requirements applicable in the  
348 state in which his or her office is located. If the state in

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349 which the nonresident licensee's office is located has no  
350 continuing education requirements for license renewals, the  
351 nonresident licensee must comply with the continuing education  
352 requirements in s. 473.312.

353 Section 9. Except as otherwise expressly provided in this  
354 act, this act shall take effect July 1, 2025.