



LEGISLATIVE ACTION

Senate	.	House
Comm: WD	.	
12/10/2025	.	
	.	
	.	
	.	

---

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

1                   **Senate Amendment (with title amendment)**

2

3                   Between lines 283 and 284

4                   insert:

5                   Section 7. Subsections (1) and (3) of section 473.3141,  
6 Florida Statutes, are amended to read:

7                   473.3141 Certified public accountants licensed in other  
8 states.—

9                   (1) ~~Except as otherwise provided in this chapter, An~~  
10 individual who holds an active license in good standing to



716558

11 practice public accounting in another state or a territory of  
12 the United States and who does not have an office in this state  
13 has the privileges of Florida certified public accountants and  
14 may provide public accounting services in this state without  
15 obtaining a license under this chapter or notifying or  
16 registering with the board or paying a fee if, at the time of  
17 licensure by such other state or territory, the individual was  
18 required to show evidence of having obtained at least a  
19 baccalaureate degree and having passed the Uniform CPA

20 Examination:

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

26 ~~(b) Holds a valid license as a certified public accountant~~  
27 ~~from a state that has not been approved by the board as having~~  
28 ~~adopted standards in substantial equivalence with s. 5 of the~~  
29 ~~Uniform Accountancy Act, but obtains verification from the~~  
30 ~~board, or its designee, as determined by rule, that the~~  
31 ~~individual's certified public accountant qualifications are~~  
32 ~~substantially equivalent to the certificate requirements in s. 5~~  
33 ~~of the Uniform Accountancy Act. The board shall define by rule~~  
34 ~~what constitutes an office.~~

35 (3) An individual certified public accountant from another  
36 state or a territory of the United States who practices pursuant  
37 to this section, and the firm that employs that individual, must  
38 shall both consent, as a condition of the privilege of  
39 practicing in this state:



40       (a) To the ~~personal and subject matter~~ jurisdiction and  
41 disciplinary authority of the board;  
42       (b) To comply with this chapter and the applicable board  
43 rules;  
44       (c) That if the individual's license as a certified public  
45 accountant from another the state or a territory of the United  
46 States becomes invalid of the individual's principal place of  
47 business is no longer valid, the individual must will cease  
48 offering or rendering public accounting services in this state,  
49 individually and on behalf of a firm; and  
50       (d) To the appointment of the ~~state~~ board that issued the  
51 individual's license as the agent upon whom process may be  
52 served in any action or proceeding by the board or department  
53 against the individual or firm.

54       Section 8. Paragraph (c) of subsection (1), paragraph (d)  
55 of subsection (2), and paragraph (c) of subsection (3) of  
56 section 473.309, Florida Statutes, are amended to read:

57       473.309 Practice requirements for partnerships,  
58 corporations, and limited liability companies; business entities  
59 practicing public accounting.—

60       (1) A partnership may not engage in the practice of public  
61 accounting, as defined in s. 473.302(8)(a), or meet the  
62 requirements of s. 473.3101(1)(b), unless:

63       (c) At least one general partner is a certified public  
64 accountant of this state and holds an active license or, in the  
65 case of a firm that must have a license pursuant to s.  
66 473.3101(1)(c), at least one general partner is a certified  
67 public accountant in some state and meets the requirements of s.  
68 473.3141 ~~s. 473.3141(1)(a) or (b)~~.



69       (2) A corporation may not engage in the practice of public  
70 accounting, as defined in s. 473.302(8)(a), or meet the  
71 requirements of s. 473.3101(1)(b), unless:

72       (d) At least one shareholder of the corporation is a  
73 certified public accountant and holds an active license in this  
74 state or, in the case of a firm that must have a license  
75 pursuant to s. 473.3101(1)(c), at least one shareholder is a  
76 certified public accountant in some state and meets the  
77 requirements of s. 473.3141 ~~s. 473.3141(1)(a) or (b)~~.

78       (3) A limited liability company may not engage in the  
79 practice of public accounting, as defined in s. 473.302(8)(a),  
80 or meet the requirements of s. 473.3101(1)(b), unless:

81       (c) At least one member of the limited liability company is  
82 a certified public accountant and holds an active license in  
83 this state or, in the case of a firm that must have a license  
84 pursuant to s. 473.3101(1)(c), at least one member is a  
85 certified public accountant in some state and meets the  
86 requirements of s. 473.3141 ~~s. 473.3141(1)(a) or (b)~~.

87  
88 ===== T I T L E A M E N D M E N T =====  
89 And the title is amended as follows:

90       Between lines 26 and 27  
91 insert:

92       amending s. 473.3141, F.S.; revising requirements for  
93 certified public accountants licensed in another state  
94 or a territory of the United States to practice in  
95 this state without obtaining a license; amending s.  
96 473.309, F.S.; conforming cross-references;