

By the Committee on Regulated Industries; and Senators Gruters, Rodriguez, and Boyd

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A bill to be entitled

An act relating to public accountancy; amending s. 473.301, F.S.; making a technical change regarding the purpose of ch. 473, F.S.; amending s. 473.302, F.S.; deleting the definition of the term "Uniform Accountancy Act"; amending s. 473.3035, F.S.; authorizing the Board of Accountancy to competitively procure contracted services with certain corporations not for profit for the performance of certain duties assigned to the Division of Certified Public Accounting of the Department of Business and Professional Regulation; authorizing the board to rescind such contracted services at any time by a majority vote; amending s. 473.306, F.S.; conforming a cross-reference; making a technical change; amending s. 473.308, F.S.; revising the education and work experience requirements for a certified public accountant license; directing the board to prescribe specified coursework for licensure; revising requirements for licensure by endorsement; revising requirements for licensure of international applicants; deleting obsolete language; amending s. 473.312, F.S.; revising requirements for the approval of providers who administer continuing education on ethics for certified public accountants; requiring the board to give preference to certain providers; amending s. 473.3141, F.S.; revising requirements for certified public accountants licensed in another state or a territory of the United States to practice in

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30 this state without obtaining a license; amending s.  
31 473.309, F.S.; conforming cross-references; reenacting  
32 s. 473.311(1)(b), F.S., relating to renewal of  
33 license, to incorporate the amendment made to s.  
34 473.312, F.S., in a reference thereto; providing an  
35 effective date.

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

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

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

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

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

57  
58 However, these terms shall not include services provided by the

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59 American Institute of Certified Public Accountants or the  
60 Florida Institute of Certified Public Accountants, or any full  
61 service association of certified public accounting firms whose  
62 plans of administration have been approved by the board, to  
63 their members or services performed by these entities in  
64 reviewing the services provided to the public by members of  
65 these entities.

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

68 473.3035 Division of Certified Public Accounting.—

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

82 Section 4. Subsection (3) of section 473.306, Florida  
83 Statutes, is amended, and subsection (4) of that section is  
84 republished, to read:

85 473.306 Examinations.—

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

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88 accountant if:

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

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

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

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

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

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

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

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

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

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

Section 5. Subsections (4) through (10) of section 473.308, Florida Statutes, are amended to read:

473.308 Licensure.—

(4)(a) An applicant for licensure must meet at least one of the following requirements:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

~~(a) Is not licensed and has not been licensed in any state or territory and who has met the requirements of this section for education, work experience, and good moral character and has~~

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~~passed a national, regional, state, or territorial licensing examination that is substantially equivalent to the examination required by s. 473.306; or~~

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

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

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

~~(8)-(9)~~ An international applicant who seeks licensure as a



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certified public accountant in this state must meet at least one of the following requirements:

(a) Hold an active license in good standing to ~~If the applicant has at least 5 years of experience in the practice of public accountancy in the United States or in the practice of public accountancy or its equivalent in a foreign country that the International Qualifications Appraisal Board of the National Association of State Boards of Accountancy has determined has licensure standards that are substantially equivalent to those in the United States, or has at least 5 years of work experience that meets the requirements of subsection (5), the board must waive the requirements of subsection (4) which are in excess of a baccalaureate degree. All experience that is used as a basis for waiving the requirements of subsection (4) must be while licensed as a certified public accountant by another state or territory of the United States or while licensed in the practice of public accounting, accountancy or its equivalent, in a foreign country that the International Qualifications Appraisal Board of the National Association of State Boards of Accountancy has determined has licensure standards equal that are substantially equivalent to those in the United States, and the international applicant has passed an exam pursuant to s.~~  
473.306(5).

(b) Hold an active license in good standing to practice public accounting, or its equivalent, in a foreign country that the International Qualifications Appraisal Board of the National Association of State Boards of Accountancy has not determined has licensure standards equal to those in the United States, and the international applicant has met the requirements for

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education, work experience, and good moral character under subsections (4), (5), and (6) and has passed the Uniform CPA Examination. The board shall have the authority to establish the standards for experience that meet this requirement.

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

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

473.312 Continuing education.—

(1)

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

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

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473.3141 Certified public accountants licensed in other states.—

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

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

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

(3) An individual certified public accountant from another

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state or a territory of the United States who practices pursuant to this section, and the firm that employs that individual, must ~~shall~~ both consent, as a condition of the privilege of practicing in this state:

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

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

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

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

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

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

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

(c) At least one general partner is a certified public accountant of this state and holds an active license or, in the

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case of a firm that must have a license pursuant to s.  
473.3101(1)(c), at least one general partner is a certified  
public accountant in some state and meets the requirements of s.  
473.3141 ~~s. 473.3141(1)(a) or (b).~~

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

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

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

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

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

473.311 Renewal of license.—

(1)

(b) A nonresident licensee seeking renewal of a license in

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378 this state shall be determined to have met the continuing  
379 education requirements in s. 473.312, except for the  
380 requirements in s. 473.312(1)(c), if the licensee has complied  
381 with the continuing education requirements applicable in the  
382 state in which his or her office is located. If the state in  
383 which the nonresident licensee's office is located has no  
384 continuing education requirements for license renewals, the  
385 nonresident licensee must comply with the continuing education  
386 requirements in s. 473.312.

387 Section 10. This act shall take effect July 1, 2026.