

FULL ANALYSIS

I. SUBSTANTIVE ANALYSIS

A. HOUSE PRINCIPLES ANALYSIS:

Provide limited government – The bill is designed to increase government efficiencies.

B. EFFECT OF PROPOSED CHANGES:

Current situation

The Division of Public Accounting, per s. 20.165, F.S., is created within the Department of Business and Professional Regulation. This section also creates the Divisions of Administration; Alcoholic Beverages and Tobacco; Florida Land Sales, Condominiums, and Mobile Homes; Hotels and Restaurants; Pari-Mutuel Wagering; Professions; Real Estate; Regulation; and Technology, Licensure, and Testing. The Board of Accountancy is established within the Division of Certified Public Accounting.

Only two divisions within the department are located, per statute, outside of the Tallahassee area: the Division of Certified Public Accounting is located in Gainesville and the Division of Real Estate is located in Orlando. Per s. 20.165(7), F.S., no board, unless part of a joint coordinatorship, is permitted to transfer its location unless authorized by the Legislature.

While the Division of Certified Public Accounting is located in Gainesville, all of its licensure activities have been centralized in Tallahassee since 2003.

Effect of proposed changes

The bill repeals the requirement that the Division of Certified Public Accounting be located in Gainesville.

C. SECTION DIRECTORY:

Section 1. Amends s. 20.165(2)(c)2., F.S., to repeal the provision that the offices of the division be located in Gainesville.

Section 2. Provides an effective date of July 1, 2008.

II. FISCAL ANALYSIS & ECONOMIC IMPACT STATEMENT

A. FISCAL IMPACT ON STATE GOVERNMENT:

1. Revenues:

None.

2. Expenditures:

The department has estimated an annual cost savings in trust funds of \$268,326 if the division were to be located in Tallahassee.

B. FISCAL IMPACT ON LOCAL GOVERNMENTS:

1. Revenues:

None.

2. Expenditures:

None.

C. DIRECT ECONOMIC IMPACT ON PRIVATE SECTOR:

None.

D. FISCAL COMMENTS:

The department estimates annual savings of \$268,326 if the requirement to maintain the division in Gainesville is repealed and the offices relocated to Tallahassee.

III. COMMENTS

A. CONSTITUTIONAL ISSUES:

1. Applicability of Municipality/County Mandates Provision:

This bill does not appear to require counties or municipalities to take an action requiring the expenditure of funds, reduce the authority that counties or municipalities have to raise revenue in the aggregate, nor reduce the percentage of state tax shared with counties or municipalities.

2. Other:

B. RULE-MAKING AUTHORITY:

None

C. DRAFTING ISSUES OR OTHER COMMENTS:

N/A

D. STATEMENT OF THE SPONSOR

IV. AMENDMENTS/COUNCIL SUBSTITUTE CHANGES