House


The Committee on Banking and Insurance (Gruters) recommended the following:

## Senate Amendment

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Delete lines 59 - 85
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and insert:
Engagements promulgated by the American Institute of Certified
Public Accountants.
However, these terms shall not include services provided by the
American Institute of Certified Public Accountants or the
Florida Institute of Certified Public Accountants, or any full
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service association of certified public accounting firms whose plans of administration have been approved by the board, to their members or services performed by these entities in reviewing the services provided to the public by members of these entities.

Section 2. Paragraph (b) of subsection (1) of section 473.312, Florida Statutes, is amended to read:
473.312 Continuing education.-
(1)
(b) Not less than 10 2 5 percent of the total hours required by the board shall be in accounting-related and auditing-related subjects, as distinguished from federal and local taxation matters and management services.

Section 3. Subsection (2) of section 473.313, Florida Statutes, is amended to read:
473.313 Inactive status.-
(2) A license that has become inactive under subsection or for failure to complete the requirements in s. 473.312 may be reactivated under s. 473.311 upon application to the department. The board may prescribe by rule continuing education requirements as a condition of reactivating a license. The maximum minimum continuing education requirements for reactivating a

