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A bill to be entitled
An act relating to public accountancy; amending s.
473.308, F.S.; requiring certain applicants to not be
licensed in any state or territory in order to be
licensed by endorsement; amending s. 473.311, F.S.;
providing license renewal requirements for nonresident
licensees; amending s. 473.312, F.S.; requiring that a
majority of the hours required for continuing
education include specific content; providing an
effective date.
Be It Enacted by the Legislature of the State of Florida:
Section 1. Subsection (7) of section 473.308, Florida
Statutes, is amended to read:
473.308 Licensure
(7) The board shall certify as qualified for a license by
endorsement an applicant who:
(a) Is not licensed and has not been licensed in <u>any</u>
another state or territory and who 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
(b)1. Holds a valid license to practice public accounting
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issued by another state or territory of the United States, if the 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;

30 2. Holds a valid license to practice public accounting issued by another state or territory of the United States but 31 32 the criteria for issuance of such license did not meet the 33 requirements of subparagraph 1.; has met the requirements of this section for education, work experience, and good moral 34 35 character; and has passed a national, regional, state, or territorial licensing examination that is substantially 36 37 equivalent to the examination required by s. 473.306; or

38 3. Holds a valid license to practice public accounting 39 issued by another state or territory of the United States for at 40 least 10 years before the date of application; has passed a 41 national, regional, state, or territorial licensing examination 42 that is substantially equivalent to the examination required by 43 s. 473.306; and has met the requirements of this section for 44 good moral character.

45 Section 2. Subsection (1) of section 473.311, Florida
46 Statutes, is amended to read:

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473.311 Renewal of license.-

(1) (a) The department shall renew a license issued under
s. 473.308 upon receipt of the renewal application and fee and
upon certification by the board that the Florida certified

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51	public accountant has satisfactorily completed the continuing
52	education requirements of s. 473.312.
53	(b) A nonresident licensee seeking renewal of a license in
54	this state is determined to have met the continuing education
55	requirements in s. 473.312, except for the requirements in s.
56	473.312(1)(c), if the licensee has complied with the continuing
57	education requirements applicable in the state in which his or
58	her office is located. If the state in which the nonresident
59	licensee's office is located has no continuing education
60	requirements for license renewals, the nonresident licensee must
61	comply with the continuing education requirements in s. 473.312.
62	Section 3. Paragraph (c) of subsection (1) of section
63	473.312, Florida Statutes, is amended to read:
64	473.312 Continuing education
65	(1)
66	(c) Not less than 5 percent of the total hours required by
67	the board shall be in ethics applicable to the practice of
68	public accounting. This requirement shall be administered by
69	providers approved by the board and <u>a majority of the hours</u>
70	shall include a review of the provisions of chapter 455 and this
71	chapter and the related administrative rules.
72	Section 4. This act shall take effect July 1, 2021.

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