

2021616er

1  
2 An act relating to public accountancy; amending s.  
3 473.308, F.S.; requiring that certain applicants not  
4 be licensed in any state or territory in order to be  
5 licensed by endorsement; amending s. 473.311, F.S.;  
6 providing license renewal requirements for nonresident  
7 licensees; amending s. 473.312, F.S.; requiring that a  
8 majority of the hours required for continuing  
9 education include specific content; providing an  
10 effective date.

11  
12 Be It Enacted by the Legislature of the State of Florida:

13  
14 Section 1. Subsection (7) of section 473.308, Florida  
15 Statutes, is amended to read:

16 473.308 Licensure.—

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

19 (a) Is not licensed and has not been licensed in any  
20 ~~another~~ state or territory and who has met the requirements of  
21 this section for education, work experience, and good moral  
22 character and has passed a national, regional, state, or  
23 territorial licensing examination that is substantially  
24 equivalent to the examination required by s. 473.306; or

25 (b)1. Holds a valid license to practice public accounting  
26 issued by another state or territory of the United States, if  
27 the criteria for issuance of such license were substantially  
28 equivalent to the licensure criteria that existed in this state  
29 at the time the license was issued;

2021616er

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

47           473.311 Renewal of license.—

48           (1) (a) The department shall renew a license issued under s.  
49 473.308 upon receipt of the renewal application and fee and upon  
50 certification by the board that the Florida certified public  
51 accountant has satisfactorily completed the continuing education  
52 requirements of s. 473.312.

53           (b) A nonresident licensee seeking renewal of a license in  
54 this state shall be determined to have met the continuing  
55 education requirements in s. 473.312, except for the  
56 requirements in s. 473.312(1)(c), if the licensee has complied  
57 with the continuing education requirements applicable in the  
58 state in which his or her office is located. If the state in

2021616er

59 which the nonresident licensee's office is located has no  
60 continuing education requirements for license renewals, the  
61 nonresident licensee must comply with the continuing education  
62 requirements in s. 473.312.

63 Section 3. Paragraph (c) of subsection (1) of section  
64 473.312, Florida Statutes, is amended to read:

65 473.312 Continuing education.—

66 (1)

67 (c) Not less than 5 percent of the total hours required by  
68 the board shall be in ethics applicable to the practice of  
69 public accounting. This requirement shall be administered by  
70 providers approved by the board and a majority of the hours  
71 shall include a review of the provisions of chapter 455 and this  
72 chapter and the related administrative rules.

73 Section 4. This act shall take effect July 1, 2021.