

1                   A bill to be entitled  
2           An act relating to public accountancy; amending s.  
3           212.055, F.S.; authorizing a vendor to complete a  
4           performance audit of the program associated with a  
5           proposed surtax; revising the definition of the term  
6           "performance audit"; amending s. 473.308, F.S.;  
7           requiring certain applicants to not be licensed in any  
8           state or territory in order to be licensed by  
9           endorsement; amending s. 473.311, F.S.; providing  
10          license renewal requirements for nonresident  
11          licensees; amending s. 473.312, F.S.; requiring that a  
12          majority of the hours required for continuing  
13          education include specific content; amending s.  
14          473.313, F.S.; authorizing certain Florida certified  
15          public accountants to apply to the Department of  
16          Business and Professional Regulation to have their  
17          license placed in a retired status; providing  
18          requirements for such conversion; providing  
19          requirements and prohibitions for retired licensees;  
20          authorizing retired licensees to use a specified title  
21          under certain circumstances; providing that retired  
22          licensees are not required to maintain continuing  
23          education requirements; authorizing retired licensees  
24          to reactivate their licenses if certain conditions are  
25          met; defining the term "retired licensee"; providing

26 an effective date.

27

28 Be It Enacted by the Legislature of the State of Florida:

29

30 Section 1. Paragraph (c) of subsection (1) and paragraphs  
 31 (a), (b), and (c) of subsection (11) of section 212.055, Florida  
 32 Statutes, are amended to read:

33 212.055 Discretionary sales surtaxes; legislative intent;  
 34 authorization and use of proceeds.—It is the legislative intent  
 35 that any authorization for imposition of a discretionary sales  
 36 surtax shall be published in the Florida Statutes as a  
 37 subsection of this section, irrespective of the duration of the  
 38 levy. Each enactment shall specify the types of counties  
 39 authorized to levy; the rate or rates which may be imposed; the  
 40 maximum length of time the surtax may be imposed, if any; the  
 41 procedure which must be followed to secure voter approval, if  
 42 required; the purpose for which the proceeds may be expended;  
 43 and such other requirements as the Legislature may provide.  
 44 Taxable transactions and administrative procedures shall be as  
 45 provided in s. 212.054.

46 (1) CHARTER COUNTY AND REGIONAL TRANSPORTATION SYSTEM  
 47 SURTAX.—

48 (c)1. The proposal to adopt a discretionary sales surtax  
 49 as provided in this subsection and to create a trust fund within  
 50 the county accounts shall be placed on the ballot in accordance

51 with law and must be approved in a referendum held at a general  
 52 election in accordance with subsection (10).

53 2. If the proposal to adopt a surtax is by initiative, the  
 54 petition sponsor must, at least 180 days before the proposed  
 55 referendum, comply with all of the following:

56 a. Provide a copy of the final resolution or ordinance to  
 57 the Office of Program Policy Analysis and Government  
 58 Accountability. The Office of Program Policy Analysis and  
 59 Government Accountability shall procure a vendor to complete a  
 60 performance audit as defined in paragraph (11)(c) ~~certified~~  
 61 ~~public accountant in accordance with subsection (11) for the~~  
 62 ~~performance audit.~~

63 b. File the initiative petition and its required valid  
 64 signatures with the supervisor of elections. The supervisor of  
 65 elections shall verify signatures and retain signature forms in  
 66 the same manner as required for initiatives under s.  
 67 100.371(11).

68 3. The failure of an initiative sponsor to comply with the  
 69 requirements of subparagraph 2. renders any referendum held  
 70 void.

71 (11) PERFORMANCE AUDIT.—

72 (a) To adopt a discretionary sales surtax under this  
 73 section, ~~an independent certified public accountant licensed~~  
 74 ~~pursuant to chapter 473 shall conduct~~ a performance audit of the  
 75 program associated with the proposed surtax must be conducted.

76 (b)1. At least 180 days before the referendum is held, the  
 77 county or school district shall provide a copy of the final  
 78 resolution or ordinance to the Office of Program Policy Analysis  
 79 and Government Accountability.

80 2. Within 60 days after receiving the final resolution or  
 81 ordinance, the Office of Program Policy Analysis and Government  
 82 Accountability shall procure a vendor to complete a performance  
 83 audit of the program associated with the proposed surtax ~~the~~  
 84 ~~certified public accountant~~ and may use carryforward funds to  
 85 pay for the audit ~~the services of the certified public~~  
 86 ~~accountant~~.

87 3. At least 60 days before the referendum is held, the  
 88 performance audit must be completed and the audit report,  
 89 including any findings, recommendations, or other accompanying  
 90 documents, must be made available on the official website of the  
 91 county or school district.

92 4. The county or school district shall keep the  
 93 information on its website for 2 years from the date it was  
 94 posted.

95 5. The failure to comply with the requirements under  
 96 subparagraph 1. or subparagraph 3. renders any referendum held  
 97 to adopt a discretionary sales surtax void.

98 (c) For purposes of this subsection, the term "performance  
 99 audit" has the same meaning as provided in s. 11.45(1)(j). ~~means~~  
 100 ~~an examination of the program conducted according to applicable~~

101 ~~government auditing standards or auditing and evaluation~~  
102 ~~standards of other appropriate authoritative bodies. At a~~  
103 ~~minimum, a performance audit must include an examination of~~  
104 ~~issues related to the following:~~

105 ~~1. The economy, efficiency, or effectiveness of the~~  
106 ~~program.~~

107 ~~2. The structure or design of the program to accomplish~~  
108 ~~its goals and objectives.~~

109 ~~3. Alternative methods of providing program services or~~  
110 ~~products.~~

111 ~~4. Goals, objectives, and performance measures used by the~~  
112 ~~program to monitor and report program accomplishments.~~

113 ~~5. The accuracy or adequacy of public documents, reports,~~  
114 ~~and requests prepared by the county or school district which~~  
115 ~~relate to the program.~~

116 ~~6. Compliance of the program with appropriate policies,~~  
117 ~~rules, and laws.~~

118 Section 2. Subsection (7) of section 473.308, Florida  
119 Statutes, is amended to read:

120 473.308 Licensure.—

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

123 (a)1. Is not licensed and has not been licensed in any  
124 ~~another~~ state or territory and who has met the requirements of  
125 this section for education, work experience, and good moral

126 character and has passed a national, regional, state, or  
127 territorial licensing examination that is substantially  
128 equivalent to the examination required by s. 473.306; and

129       2. Has completed such continuing education courses as the  
130 board deems appropriate, within the limits for each applicable  
131 2-year period as set forth in s. 473.312, but at least such  
132 courses as are equivalent to the continuing education  
133 requirements for a Florida certified public accountant licensed  
134 in this state during the 2 years immediately preceding her or  
135 his application for licensure by endorsement; or

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

141       b. Holds a valid license to practice public accounting  
142 issued by another state or territory of the United States but  
143 the criteria for issuance of such license did not meet the  
144 requirements of sub-subparagraph a.; has met the requirements of  
145 this section for education, work experience, and good moral  
146 character; and has passed a national, regional, state, or  
147 territorial licensing examination that is substantially  
148 equivalent to the examination required by s. 473.306; or

149       c. Holds a valid license to practice public accounting  
150 issued by another state or territory of the United States for at

151 least 10 years before the date of application; has passed a  
152 national, regional, state, or territorial licensing examination  
153 that is substantially equivalent to the examination required by  
154 s. 473.306; and has met the requirements of this section for  
155 good moral character; and

156 2. Has completed continuing education courses that are  
157 equivalent to the continuing education requirements for a  
158 Florida certified public accountant licensed in this state  
159 during the 2 years immediately preceding her or his application  
160 for licensure by endorsement.

161 Section 3. Subsection (1) of section 473.311, Florida  
162 Statutes, is amended to read:

163 473.311 Renewal of license.—

164 (1)(a) The department shall renew a license issued under  
165 s. 473.308 upon receipt of the renewal application and fee and  
166 upon certification by the board that the Florida certified  
167 public accountant has satisfactorily completed the continuing  
168 education requirements of s. 473.312.

169 (b) A nonresident licensee seeking renewal of a license in  
170 this state shall be determined to have met the continuing  
171 education requirements in s. 473.312, except for the  
172 requirements in s. 473.312(1)(c), if the licensee has complied  
173 with the continuing education requirements applicable in the  
174 state in which his or her office is located. If the state in  
175 which the nonresident licensee's office is located has no

176 continuing education requirements for license renewals, the  
 177 nonresident licensee must comply with the continuing education  
 178 requirements in s. 473.312.

179 Section 4. Paragraph (c) of subsection (1) of section  
 180 473.312, Florida Statutes, is amended to read:

181 473.312 Continuing education.—

182 (1)

183 (c) Not less than 5 percent of the total hours required by  
 184 the board shall be in ethics applicable to the practice of  
 185 public accounting. This requirement shall be administered by  
 186 providers approved by the board and a majority of the hours  
 187 shall include a review of the provisions of chapter 455 and this  
 188 chapter and the related administrative rules.

189 Section 5. Section 473.313, Florida Statutes, is amended  
 190 to read:

191 473.313 Inactive status and retired status.—

192 (1) A Florida certified public accountant may request that  
 193 her or his license be placed in an inactive status by making  
 194 application to the department. The board may prescribe by rule  
 195 fees for placing a license on inactive status, renewal of  
 196 inactive status, and reactivation of an inactive license.

197 (a) ~~(2)~~ A license that has become inactive under this  
 198 subsection ~~(1)~~ or for failure to complete the requirements in s.  
 199 473.312 may be reactivated under s. 473.311 upon application to  
 200 the department. The board may prescribe by rule continuing



201 education requirements as a condition of reactivating a license.  
202 The maximum continuing education requirements for reactivating a  
203 license are 120 hours, including at least 30 hours in  
204 accounting-related and auditing-related subjects, not more than  
205 30 hours in behavioral subjects, and a minimum of 8 hours in  
206 ethics subjects approved by the board, for the reactivation of a  
207 license that is inactive or delinquent.

208 (b)~~(3)~~ A license that is delinquent for failure to report  
209 completion of the requirements in s. 473.312 may be reactivated  
210 under s. 473.311 upon application to the department.  
211 Reactivation requires the payment of an application fee as  
212 determined by the board and certification by the Florida  
213 certified public accountant that the applicant satisfactorily  
214 completed the continuing education requirements set forth under  
215 s. 473.311. If the license is delinquent on January 1 because of  
216 failure to report completed continuing education requirements,  
217 the applicant must submit a complete application to the board by  
218 March 15 immediately after the delinquent period.

219 (c)~~(4)~~ Any Florida certified public accountant holding an  
220 inactive license may be permitted to reactivate such license in  
221 a conditional manner. The conditions of reactivation shall  
222 require the payment of fees and the completion of required  
223 continuing education.

224 (d)~~(5)~~ Notwithstanding the provisions of s. 455.271, the  
225 board may, at its discretion, reinstate the license of an

226 individual whose license has become null and void if the  
227 individual has made a good faith effort to comply with this  
228 section but has failed to comply because of illness or unusual  
229 hardship. The individual shall apply to the board for  
230 reinstatement in a manner prescribed by rules of the board and  
231 shall pay an application fee in an amount determined by rule of  
232 the board. The board shall require that the individual meet all  
233 continuing education requirements as provided in subsection (2),  
234 pay appropriate licensing fees, and otherwise be eligible for  
235 renewal of licensure under this chapter.

236 (2) A Florida certified public accountant who is at least  
237 55 years of age and currently holds an active or inactive  
238 license under this chapter may apply to the department for her  
239 or his license to be placed in a retired status. The application  
240 must be prescribed by the board and must state that the  
241 applicant has no association with accounting or any of the  
242 services described in s. 473.302(8)(a), (c), or (d). If a  
243 licensee who has been granted retired status reenters the  
244 workforce in a position that has an association with accounting  
245 or any of the services described in s. 473.302(8)(a), (c), or  
246 (d), the licensee automatically loses her or his retired status  
247 except as provided in paragraph (a).

248 (a) A retired licensee who serves without compensation on  
249 a board of directors or board of trustees, provides volunteer  
250 tax preparation services, participates in a government-sponsored

251 business mentoring program such as the Internal Revenue  
252 Service's Volunteer Income Tax Assistance program or the Small  
253 Business Administration's SCORE program, or participates in an  
254 advisory role for a similar charitable, civic, or other  
255 nonprofit organization shall continue to be eligible for retired  
256 status.

257 (b) The board shall require a retired licensee to affirm  
258 in writing her or his understanding of the limited types of  
259 activities in which she or he may engage while in retired status  
260 and that she or he has a professional duty to ensure that she or  
261 he holds the professional competencies necessary to participate  
262 in such activities.

263 (c) Licensees may convert their license to retired status  
264 only if they hold a license in good standing and are not the  
265 subject of any sanction or disciplinary action.

266 (d) A retired licensee may accept routine reimbursement  
267 for actual costs of travel and meals associated with volunteer  
268 services or de minimis per diem amounts paid to the licensee to  
269 cover such expenses as allowed by law.

270 (e) A retired licensee may use the title of "retired CPA"  
271 on any business card or letterhead or any other printed or  
272 electronic document. However, such title must not be applied in  
273 such a manner that could confuse the public as to the current  
274 status of the licensee. The licensee is not required to have a  
275 certificate issued with the word "retired" on the certificate.

276 (f) A retired licensee is not required to maintain the  
277 continuing education requirements under s. 473.312.

278 (g) A retired licensee may not offer or render  
279 professional services that require her or his signature and use  
280 of the CPA title, regardless of whether the word "retired" is  
281 attached to such title.

282 (h) A retired licensee may reactivate her or his license  
283 in the same manner as provided in paragraph (1)(c).

284  
285 For the purposes of this subsection, the term "retired licensee"  
286 means a licensee whose license has been placed in retired status  
287 by the department.

288 Section 6. This act shall take effect July 1, 2020.