

## CHAPTER 2014-88

### Senate Bill No. 796

An act relating to public accountancy; amending s. 473.306, F.S.; revising course requirement for certified public accountant license applicant to take the licensure examination; requiring an applicant to be of good moral character in order to take the licensure examination; requiring the Board of Accountancy, when refusing to allow an applicant to take the examination because of a lack of good moral character, to make certain findings and furnish certain evidence and notices to the applicant; amending s. 473.313, F.S.; revising certain deadlines for license reactivation; providing an effective date.

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

Section 1. Subsection (2) of section 473.306, Florida Statutes, is amended to read:

473.306 Examinations.—

(2) An applicant is entitled to take the licensure examination to practice in this state as a certified public accountant if:

(a) The applicant has completed 120 semester hours or 180 160 quarter hours from an accredited college or university with a concentration in accounting and business courses as specified by the board by rule; and

(b) The applicant shows that she or he has good moral character. For purposes of this paragraph, the term “good moral character” has the same meaning as provided in s. 473.308(6)(a). The board may refuse to allow an applicant to take the licensure examination for failure to satisfy this requirement if:

1. The board finds a reasonable relationship between the lack of good moral character of the applicant and the professional responsibilities of a certified public accountant; and

2. The finding by the board of lack of good moral character is supported by competent substantial evidence.

If an applicant is found pursuant to this paragraph to be unqualified to take the licensure examination because of a lack of good moral character, the board shall furnish to the applicant a statement containing the findings of the board, a complete record of the evidence upon which the determination was based, and a notice of the rights of the applicant to a rehearing and appeal.

Section 2. 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 (1) 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 minimum continuing education requirements for reactivating a license ~~are shall be~~ those prescribed by board rule and those of the most recent biennium plus one-half of the requirements in s. 473.312. Notwithstanding any other provision of this section, the continuing education requirements are 120 hours, including at least 30 hours in accounting-related and auditing-related subjects, not more than 30 hours in behavioral subjects, and a minimum of 8 hours in ethics subjects approved by the board, for the reactivation of a license that is inactive or delinquent on June 30, ~~2014~~ 2012, if the Florida certified public accountant notifies the Board of Accountancy by December 31, ~~2014~~ 2012, of an intention to reactivate such a license and completes such reactivation by June 30, ~~2016~~ 2014.

Section 3. This act shall take effect July 1, 2014.

Approved by the Governor June 13, 2014.

Filed in Office Secretary of State June 13, 2014.