

## CHAPTER 2017-148

### Committee Substitute for House Bill No. 987

An act relating to public accountancy; amending s. 473.302, F.S.; revising a definition; amending s. 473.3101, F.S.; providing an exemption to the requirement for licensure of certain firms without an office in the state; amending s. 473.316, F.S.; revising a definition; amending s. 473.323, F.S.; providing that suspension or revocation of the right to practice before the Public Company Accounting Oversight Board is grounds for the imposition of penalties as provided by law; providing an effective date.

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

Section 1. Subsection (9) of section 473.302, Florida Statutes, is amended to read:

473.302 Definitions.—As used in this chapter, the term:

(9) “Uniform Accountancy Act” means the Uniform Accountancy Act, Seventh ~~Fourth~~ Edition, dated May 2014 ~~December 2007~~ and published by the American Institute of Certified Public Accountants and the National Association of State Boards of Accountancy.

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 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 (c) of subsection (1) of section 473.3101, Florida Statutes, is amended to read:

473.3101 Licensure of firms or public accounting firms.—

(1) The following must hold a license issued under this section:

(c)1. Any firm that does not have an office in this state but performs the services described in s. 473.3141(4) for a client having its home office in this state, unless it:

a. Complies with the qualifications described in s. 473.309.

b. Is enrolled in a peer review program pursuant to s. 473.3125(4).

c. Performs services through an individual with practice privileges under s. 473.3141.

d. Lawfully performs services in a state where an individual with practice privileges granted under s. 473.3141 has his or her principal place of business.

2. The board shall define by rule what constitutes an office.

Section 3. Paragraph (b) of subsection (1) of section 473.316, Florida Statutes, is amended to read:

473.316 Communications between the accountant and client privileged.

(1) For purposes of this section:

(b) A “client” is any person, public officer, corporation, association, or other organization or entity, either public or private, who agrees with an accountant or accountant’s employer to receive professional services who consults an accountant with the purpose of obtaining accounting services.

Section 4. Paragraph (j) of subsection (1) of section 473.323, Florida Statutes, is amended to read:

473.323 Disciplinary proceedings.—

(1) The following acts constitute grounds for which the disciplinary actions in subsection (3) may be taken:

(j) Suspension or revocation of the right to practice before any state or federal agency or the Public Company Accounting Oversight Board.

Section 5. This act shall take effect July 1, 2017.

Approved by the Governor June 23, 2017.

Filed in Office Secretary of State June 23, 2017.