

HOUSE OF REPRESENTATIVES STAFF ANALYSIS

BILL #: PCB JEC 08-08 Division of Certified Public Accounting
SPONSOR(S): Jobs & Entrepreneurship Council
TIED BILLS: **IDEN./SIM. BILLS:**

REFERENCE	ACTION	ANALYST	STAFF DIRECTOR
Orig. Comm.: Jobs & Entrepreneurship Council	_____	Smith	Thorn
1)_____	_____	_____	_____
2)_____	_____	_____	_____
3)_____	_____	_____	_____
4)_____	_____	_____	_____
5)_____	_____	_____	_____

SUMMARY ANALYSIS

The Division of Certified Public Accounting is a program within the Department of Business and Professional Regulation. The division is created in s. 20.165, (2)(c), F.S., along with the other divisions and boards under the purview of the department. Per s. 201.165(2)(c)2., F.S., the offices of the Division of Certified Public Accounting shall be located in Gainesville.

The bill repeals the requirement that the division offices be located in Gainesville.

The department estimates annual cost savings of \$268,326 associated with no longer maintaining staff in Gainesville.

FULL ANALYSIS

I. SUBSTANTIVE ANALYSIS

A. HOUSE PRINCIPLES ANALYSIS:

Provide limited government – The bill is designed to increase government efficiencies.

B. EFFECT OF PROPOSED CHANGES:

Current situation

The Division of Public Accounting, per s. 20.165, F.S., is created within the Department of Business and Professional Regulation. This section also creates the Divisions of Administration; Alcoholic Beverages and Tobacco; Florida Land Sales, Condominiums, and Mobile Homes; Hotels and Restaurants; Pari-Mutuel Wagering; Professions; Real Estate; Regulation; and Technology, Licensure, and Testing. The Board of Accountancy is established within the Division of Certified Public Accounting.

Only two divisions within the department are located, per statute, outside of the Tallahassee area: the Division of Certified Public Accounting is located in Gainesville and the Division of Real Estate is located in Orlando. Per s. 20.165(7), F.S., no board, unless part of a joint coordinatorship, is permitted to transfer its location unless authorized by the Legislature.

While the Division of Certified Public Accounting is located in Gainesville, all of its licensure activities have been centralized in Tallahassee since 2003.

Effect of proposed changes

The bill repeals the requirement that the Division of Certified Public Accounting be located in Gainesville.

C. SECTION DIRECTORY:

Section 1. Amends s. 20.165(2)(c)2., F.S., to repeal the provision that the offices of the division be located in Gainesville.

Section 2. Provides an effective date of July 1, 2008.

II. FISCAL ANALYSIS & ECONOMIC IMPACT STATEMENT

A. FISCAL IMPACT ON STATE GOVERNMENT:

1. Revenues:

This legislation will not create any new revenues.

2. Expenditures:

The department has estimated an annual cost savings of \$268,326 if the division were to be located in Tallahassee.

B. FISCAL IMPACT ON LOCAL GOVERNMENTS:

1. Revenues:

None.

2. Expenditures:

None.

C. DIRECT ECONOMIC IMPACT ON PRIVATE SECTOR:

None.

D. FISCAL COMMENTS:

The department estimates annual savings of \$268,326 if the requirement to maintain the division in Gainesville is repealed and the offices relocated to Tallahassee.

III. COMMENTS

A. CONSTITUTIONAL ISSUES:

1. Applicability of Municipality/County Mandates Provision:

N/A

2. Other:

N/A

B. RULE-MAKING AUTHORITY:

N/A

C. DRAFTING ISSUES OR OTHER COMMENTS:

N/A

D. STATEMENT OF THE SPONSOR

IV. AMENDMENTS/COUNCIL SUBSTITUTE CHANGES