

1 A bill to be entitled
 2 An act relating to certified public accountants; amending
 3 s. 455.217, F.S.; exempting certified public accountants
 4 from passage of an examination pertaining to state laws
 5 and rules applicable to the practice of the profession;
 6 amending ss. 473.305, 473.311, and 473.313, F.S.; removing
 7 provisions authorizing a late filing fee for the laws and
 8 rules examination, provisions requiring passage of the
 9 examination for license renewal, and provisions requiring
 10 passage of the examination for reactivation of an inactive
 11 license to conform to the exemption provided by the act;
 12 providing an effective date.

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

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 16 Section 1. Subsection (7) of section 455.217, Florida
 17 Statutes, is amended to read:

18 455.217 Examinations.--This section shall be read in
 19 conjunction with the appropriate practice act associated with
 20 each regulated profession under this chapter.

21 (7) In addition to meeting any other requirements for
 22 licensure by examination or by endorsement, an applicant may be
 23 required by a board, or by the department, if there is no board,
 24 to pass an examination pertaining to state laws and rules
 25 applicable to the practice of the profession regulated by that
 26 board or by the department. This subsection does not apply to
 27 persons regulated under chapter 473.

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28 Section 2. Section 473.305, Florida Statutes, is amended
29 to read:

30 473.305 Fees.--The board, by rule, may establish fees to
31 be paid for applications, examination, reexamination, licensing
32 and renewal, reinstatement, and recordmaking and recordkeeping.
33 The fee for the examination shall be established at an amount
34 that covers the costs for the procurement or development,
35 administration, grading, and review of the examination. The fee
36 for the examination is refundable if the applicant is found to
37 be ineligible to sit for the examination. The fee for initial
38 application is nonrefundable, and the combined fees for
39 application and examination may not exceed \$250 plus the actual
40 per applicant cost to the department for purchase of the
41 examination from the American Institute of Certified Public
42 Accountants or a similar national organization. The biennial
43 renewal fee may not exceed \$250. The board may also establish,
44 by rule, a reactivation fee, ~~a late filing fee for the law and~~
45 ~~rules examination,~~ and a delinquency fee not to exceed \$50 for
46 continuing professional education reporting forms. The board
47 shall establish fees which are adequate to ensure the continued
48 operation of the board and to fund the proportionate expenses
49 incurred by the department which are allocated to the regulation
50 of public accountants. Fees shall be based on department
51 estimates of the revenue required to implement this chapter and
52 the provisions of law with respect to the regulation of
53 certified public accountants.

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

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56 473.311 Renewal of license.--

57 (1) The department shall renew a license upon receipt of
 58 the renewal application and fee and upon certification by the
 59 board that the licensee has satisfactorily completed the
 60 continuing education requirements of s. 473.312 and has passed
 61 an examination approved by the board on chapter 455 and this
 62 chapter and the related administrative rules. However, each
 63 licensee must complete the requirements of s. 473.312(1)(c)
 64 prior to taking the examination.

65 Section 4. Subsection (3) of section 473.313, Florida
 66 Statutes, is amended to read:

67 473.313 Inactive status.--

68 (3) Any licensee holding an inactive license may be
 69 permitted to reactivate such license in a conditional manner.
 70 The conditions of reactivation shall require, in addition to the
 71 payment of fees, ~~the passing of the examination approved by the~~
 72 ~~board concerning chapter 455 and this chapter, and the related~~
 73 ~~administrative rules, and~~ the completion of required continuing
 74 education.

75 Section 5. This act shall take effect July 1, 2009.