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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
12/09/2025	.	
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The Committee on Regulated Industries (Pizzo) recommended the following:

Senate Amendment (with title amendment)

Between lines 283 and 284
insert:

Section 7. Subsections (1) and (3) of section 473.3141, Florida Statutes, are amended to read:

473.3141 Certified public accountants licensed in other states.—

(1) ~~Except as otherwise provided in this chapter,~~ An individual who holds an active license in good standing to

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practice public accounting in another state or a territory of the United States and who does not have an office in this state has the privileges of Florida certified public accountants and may provide public accounting services in this state without obtaining a license under this chapter or notifying or registering with the board or paying a fee if, at the time of licensure by such other state or territory, the individual was required to show evidence of having obtained at least a baccalaureate degree and having passed the Uniform CPA Examination~~:~~

~~(a) Holds a valid license as a certified public accountant from a state that the board or its designee has determined by rule to have adopted standards that are substantially equivalent to the certificate requirements in s. 5 of the Uniform Accountancy Act in the issuance of licenses; or~~

~~(b) Holds a valid license as a certified public accountant from a state that has not been approved by the board as having adopted standards in substantial equivalence with s. 5 of the Uniform Accountancy Act, but obtains verification from the board, or its designee, as determined by rule, that the individual's certified public accountant qualifications are substantially equivalent to the certificate requirements in s. 5 of the Uniform Accountancy Act~~. The board shall define by rule what constitutes an office.

(3) An individual certified public accountant from another state or a territory of the United States who practices pursuant to this section, and the firm that employs that individual, must ~~shall~~ both consent, as a condition of the privilege of practicing in this state:

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(a) To the ~~personal and subject matter~~ jurisdiction and disciplinary authority of the board;

(b) To comply with this chapter and the applicable board rules;

(c) That if the individual's license as a certified public accountant from another ~~the~~ state or a territory of the United States becomes invalid ~~of the individual's principal place of business is no longer valid~~, the individual must ~~will~~ cease offering or rendering public accounting services in this state, individually and on behalf of a firm; and

(d) To the appointment of the ~~state~~ board that issued the individual's license as the agent upon whom process may be served in any action or proceeding by the board or department against the individual or firm.

Section 8. Paragraph (c) of subsection (1), paragraph (d) of subsection (2), and paragraph (c) of subsection (3) of section 473.309, Florida Statutes, are amended to read:

473.309 Practice requirements for partnerships, corporations, and limited liability companies; business entities practicing public accounting.—

(1) A partnership may not engage in the practice of public accounting, as defined in s. 473.302(8)(a), or meet the requirements of s. 473.3101(1)(b), unless:

(c) At least one general partner is a certified public accountant of this state and holds an active license or, in the case of a firm that must have a license pursuant to s. 473.3101(1)(c), at least one general partner is a certified public accountant in some state and meets the requirements of s. 473.3141 ~~s. 473.3141(1)(a) or (b)~~.

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(2) A corporation may not engage in the practice of public accounting, as defined in s. 473.302(8)(a), or meet the requirements of s. 473.3101(1)(b), unless:

(d) At least one shareholder of the corporation is a certified public accountant and holds an active license in this state or, in the case of a firm that must have a license pursuant to s. 473.3101(1)(c), at least one shareholder is a certified public accountant in some state and meets the requirements of s. 473.3141 ~~s. 473.3141(1)(a) or (b)~~.

(3) A limited liability company may not engage in the practice of public accounting, as defined in s. 473.302(8)(a), or meet the requirements of s. 473.3101(1)(b), unless:

(c) At least one member of the limited liability company is a certified public accountant and holds an active license in this state or, in the case of a firm that must have a license pursuant to s. 473.3101(1)(c), at least one member is a certified public accountant in some state and meets the requirements of s. 473.3141 ~~s. 473.3141(1)(a) or (b)~~.

========== T I T L E A M E N D M E N T ==========

And the title is amended as follows:

Between lines 26 and 27

insert:

amending s. 473.3141, F.S.; revising requirements for certified public accountants licensed in another state or a territory of the United States to practice in this state without obtaining a license; amending s. 473.309, F.S.; conforming cross-references;