



Florida CPA Political Action Committee, Inc.
325 W. College Avenue * Tallahassee, FL 32301

Florida CPA/PAC 2010 Candidate Questionnaire

The Florida CPA Political Action Committee, Inc. is the means by which members of the Florida Institute of CPAs (FICPA) can help elect business-minded candidates and adopt issues important to the CPA profession. **To be considered for a contribution from the Florida CPA/PAC, a candidate must complete this questionnaire and return it as soon as possible.**

In an effort to inform Trustees of the Florida CPA/PAC about the 2010 primary election, we are asking candidates to complete the following questionnaire. Contributions from the Florida CPA/PAC are based on:

- Recommendations from local CPAs;
- Interviews with potential candidates;
- Assessment of the candidate's position on issues of importance to Florida CPAs and issues related to the CPA profession; and
- Evaluation of the "electability" of the candidate: the strength of the opposition, their need for funds, and examination of voter registration in each legislative district.

Campaign Information

Name _____ Party Affiliation _____

Candidate For: House _____ Senate _____ Cabinet _____

District Number or Cabinet Post: _____

Mailing Address: _____

City _____ State _____ Zip _____

Physical Address (for FedEx): _____

City _____ State _____ Zip _____

Phone _____ Fax _____ E-Mail _____

Employer _____ Occupation _____

Please list the name of your Campaign Treasurer: _____

Is your Campaign Treasurer a CPA? _____ Yes _____ No

Please list the name of your personal CPA: _____

Please list the name of any CPAs who support your candidacy (must be a member of the FICPA):

Questions (please answer in detail):

1) If you had been in the 2002 Legislature, how would you have voted on HJR 833? This proposed constitutional amendment would have created a 12-member legislative committee (six senators and six representatives) to examine all 300+ sales tax exemptions over a three-year period. Seven members could de-authorize (repeal) an exemption, and the Legislature would have until the next session to reinstate it. Inaction by the Legislature would result in the permanent repeal of the exemption.

2) Three former elected officials proposed a constitutional amendment that would, if it had passed by voters in Nov. 2004, repealed all current sales tax exemptions and potentially tax professional services. While this proposed amendment was not approved by the Florida Supreme Court and did not appear on the November 2004 ballot, it has come back in the form of three separate proposed constitutional amendments relating to sales tax. What is your position on this issue?

3) If you had been in the 2006 Legislature, how would you have voted on HB 145? This bill ended the doctrine “joint and several liability” in the state of Florida and created a “proportionate liability” system. Joint and several liability means that if multiple persons are found responsible for an injury but only one has the resources to pay damages, only the one who has the resources to pay may be held responsible for the full amount, even though that party may not be responsible for the full damages. “Proportionate liability” means that in the same situation, a party who is less than 100% responsible for damages pays only the amount he or she is found responsible for. For example, four parties are each found 25% responsible, Therefore, each would only pay 25% of the damages.

4) In the wake of the accounting scandals of 2002 and passage of the Federal Sarbanes/Oxley Act, do you feel there needs to be any changes to CPA regulation in Florida?

Signature: _____ Date: _____

Please complete and email or fax to:

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