



Florida CPA Political Action Committee, Inc.  
& 501 G Street, Suite 1000  
Tallahassee, FL 32301

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## Florida CPA/PAC 2021 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 to the legislative and executive branches 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 the Florida CPA/PAC Directors about the 2021 election cycle, 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 \_\_\_\_\_ Mobile phone \_\_\_\_\_ Fax \_\_\_\_\_  
E-Mail \_\_\_\_\_ Campaign Consultant \_\_\_\_\_  
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) Attempts to repeal all current sales tax exemptions and institute a tax on professional services have been made in the form of legislatively proposed constitutional amendments in 2002, 2004, 2006, and 2008. What is your position on taxing on professional services?

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2) Currently, the Department of Revenue certifies CPAs under the Certified Audit Program to review taxpayer's sales and use tax compliance and incentive for taxpayer participation in the public/private partnership. If the increased utilization of the qualified CPAs participating in the partnership had the potential to collect more sales and use tax that is currently owed to the state, would you support the expansion of the existing program? What is your position on public/private partnerships and outsourcing of government functions in the public sector with the appropriate oversight of the state government?

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3) Peer Review is a process of "self-regulation" within a profession in order to maintain standards, improve performance, provide credibility, and to protect the public for those who rely on those services provided by that profession. What is your position on giving a profession the authority to require certain members within a profession to undergo Peer Review as a means of self-regulation?

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4) Do you feel there needs to be any changes to CPA regulations in Florida, if so what?

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5) The CPA profession worked closely with others in the business community to pass legislation in 2006 to end the doctrine “joint and several liability” in the state of Florida and created a “proportionate liability” system. What are your views on fighting wasteful civil litigation through legislation and promoting fair and equitable legal practices; and defeating legislation that disrupts the balance of our civil justice system?

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6) What will your three top priorities be, should you be elected to office?

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7) Please provide any additional information that you feel would be helpful to support your candidacy.

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Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Please complete and email or fax to:

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[govaffairs@ficpa.org](mailto:govaffairs@ficpa.org)