



STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

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**Division of Certified Public
Accounting**

Board of Accountancy

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January 28, 2002

Mr. Frank Schneider
Osceola County
Office of Commission Auditor
Tourist Development Tax Audit Dept
PO Box 423066
Kissimmee FL 34742-3066

Dear Mr. Schneider:

At a meeting on January 25, 2002, the Board of Accountancy considered your request for an opinion relating to 61H1-24.001 – Advertising.

The Board agreed that all Florida CPAs, including government employees, who use a bona fide specialty designation, must comply with the disclosure requirements of 61H1-24.001(1)(g) F.A.C.

Please keep in mind that this opinion is based solely on the facts set forth in your letter and is not intended to be an opinion of general applicability. Furthermore, we have not conducted an independent factual investigation to determine whether other relevant facts do or may exist. We have not determined whether any aspects of these transactions run afoul of any law or rule other than those specifically mentioned herein.

Sincerely,

DIVISION OF CERTIFIED PUBLIC ACCOUNTING

BY: _____
Martha P. Willis
Division Director

MPW/jc