



Howard, Howard and Ho
Certified Public Accountants and Consultants

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Department of Business and Professional Regulation	
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June 9, 2015

Department of Business & Professional Regulation
Division of Certified Public Accounting
Board of Accountancy
Veloria A. Kelly, Director
240 NW 76th Drive, Suite A
Gainesville, FL 32607

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DS 2015-071

Dear Veloria:

Please consider this letter a request for an opinion from the Board of Accountancy.

1. Complete Statement of Hypothetical Situation

A Florida CPA is contemplating providing bookkeeping and tax services to a former Florida client now resident in the state of Oregon. This client is fully licensed to cultivate medical marijuana under the laws of the state of Oregon and intends to treat this as a for-profit business venture. The client is requesting support in the form of tax planning, tax preparation, and structuring/preparing their accounting records.

2. Specific Question

Would the Florida Board of Accountancy consider it to be an act discreditable when a Florida CPA provides services to a business that violates federal drug laws, even though the business is in a state that allows the business to operate legally?

3. Pertinent Law and Rules

Florida statute 473.308, Licensure. -

(5) An applicant for licensure shall show that the applicant has good moral character.

(6) (a) "Good moral character" means a personal history of honesty, fairness, and respect for the rights of others and for the laws of this state and nation.

(b) The board may refuse to certify an applicant for failure to satisfy this requirement if:

1. The board finds a reasonable relationship between the lack of good moral character of the applicant and the professional responsibilities of a certified public accountant; and
2. The finding by the board of lack of good moral character is supported by competent substantial evidence.

4. Desired Result

An indication from the Florida Board of Accountancy on whether it expects to apply "good moral character" requirements or impose discipline on Florida CPAs providing services for marijuana-related businesses in states where marijuana -related business have been legalized.

Sincerely,

A handwritten signature in black ink, appearing to read "Gregory S. Uchimura". The signature is written in a cursive style with a long horizontal flourish at the end.

Gregory S. Uchimura, CPA