

STATE OF FLORIDA  
BOARD OF ACCOUNTANCY

IN RE: THE PETITION FOR DECLARATORY STATEMENT OF  
BENJAMIN LAWSON PLATT, CPA (AC34670)

**DS 2022-054**

**FINAL ORDER DENYING PETITION FOR DECLARATORY STATEMENT**

This matter came before the Board of Accountancy (Board) pursuant to section 120.565, F.S. At a duly-noticed public meeting held on February 9, 2023, in Orlando, Florida, for good cause, the Board considered the Petition for Declaratory Statement filed by Benjamin Platt, CPA (Petitioner), who was neither present nor represented by counsel. The Board was represented by Rachelle Munson, Senior Assistant Attorney General.

The Petition was filed with the Department of Business and Professional Regulation on December 27, 2022. Notice of the Petition was published in the Florida Administrative Register on February 8, 2023, in Volume 49 Number 26. No comments were received during the 21 days following publication of the notice. A copy of the petition is attached hereto as **Exhibit A** and incorporated by reference. Having considered the Petition and relevant statutes and rules, the Board issues the following:

**FINDINGS OF FACT**

1. The facts considered by the Board are as alleged in the Petition, with no further investigation by the Board.
2. Petitioner asks the Board whether the interpretation of Section 473.309(3)(b), F.S., would support the interpretation that Petitioner would own least 51% of the financial interest and voting rights of the named firm, and whether the form of ownership referenced would be permitted under the laws and rules in 61H1-20 and 61H1-26, F.A.C.
3. Petitioner suggests that if the interpretation in paragraph 2 of the petition is correct, the referenced firm "may issue an equity membership interest to Member B, also a licensed

CPA," wherein Petitioner and Member B would then, by equity grant, collectively own at least 51% of the financial interest and voting rights of the referenced firm.

4. Petitioner requests two declaratory statements addressing the value and issuance of membership interests and ownership of financial interests and voting rights as applied to the specific circumstances referenced in the petition and the laws and rules governing this effort.

#### **CONCLUSIONS OF LAW**

5. The Board has authority to issue this Final Order pursuant to Section 120.565, Florida Statutes, and Rule 28-105, Florida Administrative Code.

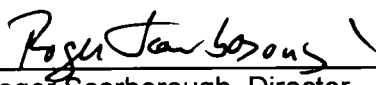
6. Petition, as presented, provided options for interpretation and did not clearly provide an unequivocal description of how the statutes, rules, or orders would substantially affect the petitioner in the petitioner's particular set of circumstances.

Therefore, the Board hereby issues a declaratory statement that the Petition is **DENIED** because the scope of the question is too broad and unclear.

The applicability of this Declaratory Statement is limited to the set of facts incorporated herein. This Final Order shall be effective upon filing with the Clerk of the Department of Business and Professional Regulation.

**DONE AND ORDERED** this 6<sup>th</sup> day of March, 2023.

**FLORIDA BOARD OF ACCOUNTANCY**

  
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Roger Scarborough, Director  
Division of Certified Public Accounting  
for William Blend, Chair

### **NOTICE OF RIGHT TO JUDICIAL REVIEW**

A PARTY WHO IS ADVERSELY AFFECTED BY THIS FINAL ORDER IS ENTITLED TO JUDICIAL REVIEW PURSUANT TO SECTION 120.68, FLORIDA STATUTES. REVIEW PROCEEDINGS ARE GOVERNED BY THE FLORIDA RULES OF APPELLATE PROCEDURE. SUCH PROCEEDINGS ARE COMMENCED BY FILING ONE COPY OF A NOTICE OF APPEAL WITH THE AGENCY CLERK OF THE DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION AND A SECOND COPY, ACCOMPANIED BY FILING FEES PRESCRIBED BY LAW, WITH THE DISTRICT COURT OF APPEAL, FIRST DISTRICT, OR WITH THE DISTRICT COURT OF APPEAL IN THE APPELLATE DISTRICT WHERE THE PARTY RESIDES. THE NOTICE OF APPEAL MUST BE FILED WITHIN THIRTY (30) DAYS OF RENDITION OF THE ORDER TO BE REVIEWED.

### **CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of the foregoing Order has been provided by U.S. Mail to: **BENJAMIN LAWSON PLATT, CPA**, 913 Sandy Beach Circle, St. Augustine, FL 32080; and by email to Rachelle Munson, Senior Assistant Attorney General, at [Rachelle.Munson@myfloridalegal.com](mailto:Rachelle.Munson@myfloridalegal.com); Tracy Smith at [Tracy.Smith@myfloridalegal.com](mailto:Tracy.Smith@myfloridalegal.com); and to Cassandra Fullove at [Cassandra.Fullove@myfloridalegal.com](mailto:Cassandra.Fullove@myfloridalegal.com) on this 10<sup>th</sup> day of March, 2023.

  
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