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April 2, 2008

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Mr. Allan Bense, Chairman
Florida Taxation and Budget Reform Commission
Holland Building, Suite 245
600 South Calhoun Street
Tallahassee, Florida 32399-1300

Re: Conflicts of Interest

Dear Chairman Bense:

On March 26, 2008, when the adoption of CS/SR0036 came before the Commission, you stated on the record that because you are engaged in the road building business, you felt it was appropriate to abstain from voting on the measure to avoid a conflict of interest, even though the measure had no direct impact on your business. We applaud you for your disclosure and your recusal action. It was the right thing to do.

We now ask that you apply the same ethical standard to other members of the Commission who have already cast votes, and are poised to cast other votes, on matters in which they have a direct and conflicting interest.

Rule 3.003 of the Rules adopted by the Taxation and Budget Commission, as amended February 26, 2008, provides, in relevant part, as related to conflict of interest, as follows:

Every Commission member shall be within the Commission's chamber during its (sic) sessions and shall vote on each question during its sessions and shall vote on each question except as follows. If the vote is on a question which would directly inure to a Commissioner's special private gain or loss; or which he or she knows would directly inure to the special private gain or loss of any principal by whom the Commissioner is retained or to the parent organization

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or subsidiary of a corporate principal by which the Commissioner is retained; or which the Commissioner knows would directly inure to the special gain or loss of a relative or business associate of the Commissioner, the Commissioner must file with the Chair, prior to or at the time of the vote, a statement disclosing a conflict of interest which discloses the nature of his or her interest, and refrain from voting. If a Commissioner later discovers that a conflict existed, within 15 days, the Commissioner shall file with the Chair, a statement disclosing the conflict and the nature of his or her interest. (underlining added for emphasis).

The Commission's rule appears to have been inspired by the provisions of Section 112.3143, Florida Statutes ("voting conflicts") prescribing the ethical standards that are expected for all public servants.

We respectfully submit that other members of the Commission have not abided by the standard prescribed by law and rule and we request that you therefore conduct a new vote on the adoption of CP0020 after reminding Commissioners of their obligation to disclose conflicts and refrain from voting when conflicts are present. This admonishment should occur before the time that CP0040 is addressed by the Commission.

Specifically, the following seven members should disclose their conflicts and avoid participation in the consideration of CP0020 and CP0040:

- R. Mark Bostick - Commissioner Bostick is Chairman Emeritus and former Chairman of the Board of Trustees of All Saints' Academy, Inc., a private, religious school which accepts Corporate Tax Credit Vouchers. This voucher program and Commissioner Bostick's school directly benefit by the enactment of CP0020 and CP0040.
- Julia Johnson - Commissioner Johnson actively serves on the Advisory Board of Step Up For Students, the voucher funding organization established by John Kirtley, who serves as its President. This organization and its subsidiaries directly benefit by the enactment of CP0020 and CP0040.

