

It would seem from this language that the statutes prohibit the acquisition of any pecuniary interest in a housing project *after* a person has either been appointed to or employed by the housing authority.

In both of these situations, it is felt that the statutes are speaking of pecuniary interest and are seeking to prevent and prohibit a person with inside information or control from taking undue advantage of his position in order to turn a profit to the detriment of the public and the project. Further, it is my opinion that these sections are not meant to disqualify tenants of a project from being appointed to the housing authority's commission, assuming that there is a vacant seat on the commission.

Thus, in view of the above-cited authorities and in the absence of any local or special law to the contrary, it is my opinion that a tenant residing in a housing project built by a housing authority pursuant to Ch. 421, F. S., is not disqualified from being appointed to the commission of the authority by the mayor (with the approval of the governing body) solely because of his lease interest in the project.

073-97—March 30, 1973

#### AUDIOLOGY

##### ACTIONS BY NONPROFIT CORPORATION NOT CONSTITUTING AUDIOLOGY

*To: Granville H. Crabtree, Jr., Representative, 73rd District, Sarasota*

*Prepared by: Henry George White, Assistant Attorney General*

#### QUESTION:

**Are the provisions of part IV, Ch. 468, F. S. (the Speech Pathology and Audiology Act) applicable to a nonprofit corporation, supported by charity, which performs hearing tests on adults without charge and recommends medical attention if needed?**

#### SUMMARY:

**The provisions of part IV, Ch. 468, F. S. (the Speech Pathology and Audiology Act), are not applicable to a nonprofit corporation which performs hearing tests on individuals free of charge and recommends medical attention if needed, because such testing does not constitute the practice of audiology within the purview of §§468.140 and 468.141.**

You previously sought my opinion on a question which, though concerned with the testing of school children, was essentially the same as the question now presented. In answering that inquiry, I stated in a letter dated April 7, 1971 that:

**The intent and purpose of the Speech Pathology and Audiology Act as set out in Section 468.140, Florida Statutes, is to require educational training and certification of any person who engages in the practice of audiology. Section 468.141 defines an audiologist as any person who examines, tests, evaluates, treats or counsels persons with disorders in hearing *for which a fee may be charged*.**

Based on the foregoing, I concluded that part IV, Ch. 468, F. S., did not govern hearing tests which are conducted without charge and for which no medical treatment is given.

The provisions of part IV, Ch. 468, F. S., have not been amended since the date of the letter referred to above. And the language of §§468.140 and 468.141 which was cited in my previous letter does not require or justify a distinction between hearing tests for adults as opposed to school children. The standards for determining whether an individual or organization engages in the practice of

audiology when administering hearing tests is whether a fee is charged or medical treatment is given in connection with such tests. Because the nonprofit corporation referred to in your question neither charges a fee for its hearing tests nor provides medical treatment, it does not engage in the practice of audiology within the meaning of §§468.140 and 468.141, *supra*. Accordingly, I have the view that a nonprofit corporation which conducts hearing tests on either children or adults without charge and without medical treatment does not come within the purview of part IV, Ch. 468.

073-98—March 30, 1973

#### TAXATION

##### OCCUPATIONAL LICENSE TAX ON PROFESSIONAL SERVICE CORPORATION

To: Winifred S. Hill, St. Johns County Tax Collector, St. Augustine

Prepared by: Winifred L. Wentworth and Sam R. Neel, Assistant Attorneys General

#### QUESTION:

When a professional service corporation is formed under the provisions of Ch. 621, F. S., and practices a profession within a county, may the county require the professional corporation as an entity and each professional employee or member to pay a county occupational license tax?

#### SUMMARY:

A county may require a professional service corporation operating an office in which a profession is practiced and each member and professional employee thereof to pay a county occupational license tax.

The facts submitted present a situation in which St. Johns County is imposing an occupational license tax on a professional service corporation that maintains an office within the county, and on each member or employee practicing the profession within the county. These license taxes were levied pursuant to St. Johns County Ordinance No. 72-2, containing the provisions of Ch. 205, F. S., dealing with occupational license taxes, as it existed prior to April 24, 1972. The provisions of that ordinance applicable to your question are as follows:

(1) Every person engaged in the practice of any profession . . . shall pay a license tax of fifteen dollars for the privilege of practicing, which license shall not relieve the person paying same from the payment of any license tax imposed on any *business operated by him*. (Emphasis supplied.)

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(4) *Every* individual or group of individuals who operates a branch office, or any *professional corporation* which operates an office in which a profession is practiced, *shall license each office* in which the profession is practiced. (Emphasis supplied.)

The provisions are the same as §205.461(1) and (4), F. S. 1971, and in terms authorize a separate license tax on a professional corporation and on every member of the corporation practicing the profession of the corporation.