

**DE 86-15 - September 8, 1986**

**CAMPAIGN CONTRIBUTIONS;  
LIMITATIONS; CORPORATION  
OWNED BY A CANDIDATE;  
SECTIONS 106.11(8)  
AND 106.08, FLORIDA  
STATUTES**

*To: Mr. Jim King, 619 University Boulevard, North, Jacksonville, Florida 32212*

*Prepared by: Division of Elections*

This is in response to your request for an opinion in accordance with Section 106.23, Florida Statutes, regarding in-kind contributions made by a corporation owned in the majority by a candidate. Specifically, you ask whether the contribution limits imposed by Section 106.08, Florida Statutes, apply to a corporation which is majority-owned by a candidate.

Your question is answered in the affirmative.

Section 106.08, Florida Statutes, prohibits any "person" from making contributions for any election in excess of the prescribed amounts. "Person" is defined by Section 106.011(8), Florida Statutes, to include a corporation. A corporation has been defined as an artificial being, invisible, intangible, and existing only in contemplation of law. Smetal Corp. vs. Welt Lake Investment Company, 126 Fla 595, 172 So. 58 (1936). A corporation is an entity distinct from its individual members or stockholders, its purpose being generally to limit liability and serve as a business convenience. As a legal entity by fiction of law, a corporation is capable of suing and being sued, contracting, and acquiring or disposing of property in substantially the same manner as an individual. 8 Fla. Jur 2d. Business Relationships, Section 10.

The Campaign Financing Law, Chapter 106, Florida Statutes, recognizes the corporation as a "person" authorized to make political contributions under Section 106.08 in the same manner as natural persons.

While a candidate is authorized to contribute an unlimited amount for his or her own campaign, it is a well-established legal maxim that the law does not permit one to accomplish indirectly that which is prohibited directly. The singular fact that a corporation is majority-owned by a candidate does not convert the corporate entity into candidate status for the purpose of avoiding the contribution limits imposed by law.

The campaign financing law does not distinguish between various types of corporations; moreover, the law makes not distinction between corporate majority or minority status. A corporation, being a legal entity distinct from a natural person, is subject to the contribution limits imposed by Section 106.08, Florida Statutes.

Accordingly, the contributions limits imposed by Section 106.08, Florida Statutes, apply to corporations which are majority-owned by candidates.