

DE 90-08 - March 16, 1990

**Reporting Complimentary Tickets on Campaign Treasurer's Reports
Sections 104.071(1) and 106.07(4)(A), F.S.**

To: Honorable Donna Bryant, Supervisor of Elections, Osceola County, Post Office Box 420759, Kissimmee, Florida 34742

Prepared by: Division of Elections

This is in reference to your request for an advisory opinion. Under Section 106.23(2), Florida Statutes, the Division of Elections has authority to issue advisory opinions relating to the Florida Election Code, Chapters 97-106, Florida Statutes, to several categories of persons, including supervisors of elections.

You asked for an interpretation of Section 104.071(1), Florida Statutes. This section contains various prohibitions on candidate campaign activities and your question involves the following language which was added by the 1989 Legislature, effective January 1, 1990.

This subsection shall not prohibit a candidate from furnishing complimentary tickets to his campaign fund raiser to other candidates.

Your specific question is:

How shall the gift of tickets be reported? Shall both the candidate giving the ticket and the candidate receiving the ticket report them on their reports, and if so how?

Section 106.07, Florida Statutes, outlines information which must be contained on campaign treasurers' reports. Section 106.07(4)(a), Florida Statutes, provides that the name, address, and occupation, if the contribution is over \$100, of the contributor must be listed in the campaign treasurer's report. In addition, this section provides that the full name and address of each person to whom an expenditure is made must be included.

Therefore, the candidate contributing the complimentary ticket to another candidate and the candidate receiving the complimentary ticket from a candidate, must both show the complimentary tickets on their campaign treasurers' reports. The candidate giving the complimentary tickets will show the tickets as an in-kind expenditure. However, the value of the in-kind expenditure is not to be included in the expenditure totals as this cost will be included with other reported expenditures for the fund raiser such as costs of advertising, tickets, refreshments, etc. The candidate receiving the complimentary ticket will show an in-kind contribution from the candidate giving the complimentary ticket. The value of the in-kind contribution shall be shown and will be included in the contribution totals. We suggest that the value be the face value of the tickets.

SUMMARY

A candidate contributing a complimentary ticket to another candidate and a candidate receiving a complimentary ticket from a candidate, must both show the complimentary tickets on their campaign treasurers' reports. The candidate giving the complimentary tickets will show the tickets as an in-kind expenditure. However, the value of the in-kind expenditure is not to be included in the expenditure totals as this cost will be included with other reported expenditures for the fund raiser such as costs of advertising, tickets, refreshments, etc. A candidate receiving the complimentary ticket will show an in-kind contribution from the candidate giving the complimentary ticket. The value of the in-kind contribution shall be shown and will be included in the contribution totals. We suggest that the value be the face value of the tickets.