

**DE 91-08 - October 9, 1991**

**1.5% Assessment on Dues and Interest  
Sections 106.04(1)(b) and (4)(b)1., F.S.**

*TO: Ms. Jeanne S. Ward, President, Citizens for Reasonable Growth, Post Office Box 442, Boca Raton, Florida 33429-0442*

*Prepared by: Division of Elections*

This is in reference to your request for an advisory opinion concerning whether dues and interest earned are included within the definition of contribution and, therefore, subject to the 1.5 percent election assessment. You are the president of Citizen's for Reasonable Growth, Inc., a committee of continuous existence. Therefore, under Section 106.23(2), Florida Statutes, the Division of Elections has authority to issue this opinion to you.

As to interest, we opined in DE 91-03 that interest earned on a committee's account is considered to be a contribution and, therefore, subject to the 1.5 percent election assessment.

Dues, like interest, are considered contributions under Chapter 106, Florida Statutes. Section 106.011 (3), Florida Statutes, defines contribution to mean, among other things, a payment of money made for the purpose of influencing the results of an election. Black's Law Dictionary defines dues as "certain payments; rates or taxes." Black's Law Dictionary, 450 (5th ed. 1979). More importantly, under the reporting provisions of Section 106.04(4)(b)1., Florida Statutes, dues are specifically deemed to be contributions and required to be reported as such.

Reports shall be on forms provided by the division and shall contain the following information:

1. The full name, address, and occupation of each person who has made one or more contributions to the committee during the reporting period, together with the amounts and dates of such contributions. However, if the contribution is \$100 or less, the occupation of the contributor need not be listed, and only the name and address are necessary. However, for any contributions which represent the payment of dues by members in a fixed amount pursuant to the schedule on file with the Division of Elections, only the aggregate amount of such contributions need be listed, together with the number of members paying such dues and the amount of the membership dues. (Emphasis added.)

Based on the above definitions and statutory provisions, it is the opinion of the Division of Elections that dues paid to a committee of continuous existence are contributions and subject to the 1.5 percent election assessment.

**SUMMARY**

Dues and interest are contributions under Chapter 106, Florida Statutes, and subject to the 1.5 percent election assessment fee.