

DE 92-04 - January 14, 1992

**Return and Retention of Campaign Checks
Section 106.07(6), F.S.**

TO: Honorable Dorothy W. Ruggles, Supervisor of Elections, Pinellas County, 315 Court Street, Clearwater, Florida 34616-5190

Prepared by: Division of Elections

This is in reference to your letter requesting an advisory opinion concerning the requirements of Section 106.07(6), Florida Statutes. You are the Supervisor of Elections for Pinellas County and pursuant to Section 106.23(2), Florida Statutes, the Division of Elections has authority to issue an advisory opinion to you relating to the Florida Election Code, Chapters 97-106, Florida Statutes.

You ask:

1. Must a campaign treasurer retain all checks drawn on a campaign account?
2. Are tax identification numbers required for a campaign account?

Your questions are answered, respectively:

1. Yes. Section 106.07(6), Florida Statutes, requires that the campaign depository return all checks drawn on the campaign account to the campaign treasurer, who must retain those records pursuant to the requirements of Section 106.06, Florida Statutes.
2. No. The Florida Election Code, Chapters 97-106, Florida Statutes, does not require a tax identification number for a campaign account.

Section 106.07(6), Florida Statutes, provides that "[t]he campaign depository shall return all checks drawn on the [campaign] account to the campaign treasurer who shall retain the records pursuant to Section 106.06, [Florida Statutes]." Section 106.06(3), Florida Statutes, provides:

Accounts kept by a campaign treasurer of a candidate shall be preserved by the campaign treasurer for a number of years equal to the term of office of the office to which the candidate seeks election. Accounts kept by a campaign treasurer of a political committee shall be preserved by such treasurer for at least 2 years after the date of the election to which the accounts refer.

Based on these statutory provisions, it is clear that the campaign depository is required to return the checks. It is equally clear that the campaign treasurer is required to obtain the canceled checks drawn on the campaign account and retain them for a specified period of time pursuant to the provisions of

Section 106.06, Florida Statutes.

In answer to your second question, there is no provision in the Florida Election Code, Chapters 97-106, Florida Statutes, that requires a federal tax identification number to be obtained for campaign accounts. However, the Division cannot advise you as to whether other provisions of state or federal law require a tax identification number for such an account.

SUMMARY

Section 106.07(6), Florida Statutes, requires campaign depositories to return all checks drawn on a campaign account to the campaign treasurer. The campaign treasurer is required to obtain the checks and retain them pursuant to Section 106.06, Florida Statutes. The Florida Election Code, Chapters 97-106, Florida Statutes, does not require a federal tax number for campaign accounts.