

DE 94-03 - February 22, 1994

**Disposal of Leftover Campaign Funds
§ 106.141(4), F.S.**

TO: Mr. Bruce R. Conroy, City Attorney, City of Cape Coral, Post Office Box 150027, Cape Coral, Florida 33915-0027

Prepared by: Division of Elections

This is in response to your request for an advisory opinion regarding the disposal of leftover campaign funds. You are the City Attorney for the City of Cape Coral. Therefore, pursuant to Section 106.23(2), Florida Statutes, the Division has authority to issue this opinion to you.

Section 106.141(4)(a), Florida Statutes, provides a number of alternative methods for disposing of leftover campaign funds. One of these is found at Section 106.141(4)(a)2., Florida Statutes, and provides that leftover funds may be given to an organization which "meets the qualifications of s. 501(c)(3), of the Internal Revenue Code."

Based on the foregoing you ask whether such organization must actually have 501(c)(3) status as determined by the Internal Revenue Service or does the organization need only "meet the qualifications" of a 501(c)(3) organization. Thus, the answer to your question turns on how the phrase "which meets the qualifications" is interpreted.

When words or phrases are not defined in the law, we must rely on their ordinary dictionary meaning. State v. Stewart, 374 So. 2d 1381 (Fla. 1979). The word qualification means "the condition of being qualified ... a condition that must be met or complied with ... as in [he] met the qualifications of residence." The American Heritage College Dictionary, (3rd ed. 1993).

Therefore, it is the Division's opinion that before one may donate leftover campaign funds to a 501(c)(3) organization, such organization must actually have 501(c)(3) status as determined by the Internal Revenue Service.

SUMMARY

For the purpose of disposing of leftover campaign funds, an organization must actually have 501(c)(3) status, as determined by the Internal Revenue Service, before a candidate may give such organization leftover campaign funds.