

June 1, 2006

The Honorable Ion Sancho
Leon County Supervisor of Elections
P.O. Box 7357
Tallahassee, Florida 32314-7357

RE: DE 06-07
Contributions by Trusts: §§
106.011(8) and 106.08(1)(a), Florida
Statutes

Dear Mr. Sancho:

This is in response to your request for an advisory opinion. You are the Supervisor of Elections for Leon County and pursuant to section 106.23(2), Florida Statutes, the Division of Elections has authority to issue an opinion to you.

You have asked essentially the following question:

Would an individual's revocable trust be able to donate to a political campaign of a candidate in addition to the individual making a contribution to the legal limit of \$500?

The short answer to your question is yes.

Section 106.08(1), Florida Statutes, prescribes the limitations with regard to contributions to candidates and states:

Except for political parties, **no person**, political committee, or committee of continuous existence **may, in any election, make contributions in excess of \$500 to any candidate for election to or retention in office** or to any political committee supporting or opposing one or more candidates. Candidates for the offices of Governor and Lieutenant Governor on the same ticket are considered a single candidate for the purpose of this section. [Emphasis added.]

Additionally, section 106.011(8), Florida Statutes, defines a "person" as:

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An individual or a corporation, association, firm, partnership, joint venture, joint stock company, club, organization, estate, **trust**, business trust, syndicate, or other combination of individuals having collective capacity. The term includes a political party, political committee, or committee of continuous existence. [Emphasis added.]

For purposes of Chapter 106, the individual person and the trust would be considered separate entities. The statute recognizes the trust as a “person” authorized to make political contributions in the same manner as natural persons and makes no distinction between revocable and irrevocable trusts. Therefore, both the individual and the trust could each give up to \$500 to the same candidate.

SUMMARY

An individual person and the same individual’s revocable trust are considered to be separate entities for the purpose of giving contributions to candidates under Chapter 106, Florida Statutes, and could each give up to \$500 to the same candidate.

Sincerely,

Dawn K. Roberts
Director, Division of Elections

Prepared by:
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DKR/SDL/lmg