

Campaign financing and accountant's fee

Number: AGO 74-252

Date: November 05, 1998

Subject:
Campaign financing and accountant's fee

CAMPAIGN FINANCING--ACCOUNTANT'S FEE FOR PREPARATION OF DISCLOSURE STATEMENT IS REPORTABLE EXPENDITURE

To: Donald L. Tucker, Representative, 11th District, Tallahassee

Prepared by: Michael M. Parrish, Assistant Attorney General

QUESTION:

Is the payment to an accountant for services rendered to a candidate in the preparation of the statement of disclosure required of each candidate by Ch. 74-177, Laws of Florida, an "expenditure" within the meaning of s. 106.011(4), F. S.?

SUMMARY:

Pending legislative clarification, a payment to an accountant for services rendered to a candidate in the preparation of the statement of disclosure required of each candidate by Ch. 74-177, Laws of Florida, should be treated as an "expenditure" within the meaning of s. 106.011(4), F. S., and should be reported by the campaign treasurer pursuant to s. 106.07, F. S., and made through the campaign treasurer in the manner prescribed by s. 106.11, F. S.

Your question is answered in the affirmative.

As noted in AGO 072-307, the election code no longer contains an itemization of what constitutes proper campaign expenditures. Under our present law, the term "expenditure" is defined in s. 106.011(4), F. S., as "a purchase, payment, distribution, loan, advance, or gift of money or *anything of value made for the purpose of influencing the results of an election.*" (Emphasis supplied.)

Obviously, every person who embarks upon a candidacy for nomination or election to public office is, by his very act of becoming a candidate, seeking to influence the results of an election. Accordingly, any sums of money expended by a candidate in taking steps to comply with statutory obligations imposed on candidates as a class would seem to be an "expenditure" within the meaning of the definition in s. 106.011(4), *id.* Pending legislative clarification, I have the view that a payment to an accountant for services rendered in the preparation of the statement of disclosure -- which statement is required of each candidate for public office by Ch. 74-177, Laws of Florida [s. 112.3145, F. S.] -- should be treated as an expenditure within the meaning of said section of the campaign finance law, and should be reported by the campaign treasurer pursuant

to s. 106.07, *id.*, and made through the campaign treasurer in the manner provided by s. 106.11, *id.*