

Memorandum

To : Mrs. Janice Masterton

Date : January 8, 1991

From : Mary C. Armstrong

Subject: Campaign Disclosure Opinion 91-2
Coopers & Lybrand

This is in response to your memorandum of December 4, 1990.

A representative of Coopers & Lybrand has asked whether an employee of his firm must disclose a contribution under the following circumstances:

Employees of Coopers & Lybrand contributed \$249 each to a Political Action Committee (PAC). The PAC bought two \$250 tickets to a fundraiser for a Board Member. The employee who represents a taxpayer in a pending adjudicatory proceeding used one of the \$250 tickets and attended the fundraiser. Should the employee disclose the contribution to the PAC or the use of the \$250 tickets?

We are of the opinion that the employee does not have to disclose either the \$249 contribution to the PAC or the use of the \$250 ticket on the contribution disclosure form required pursuant to Government Code section 15626.

Government Code section 15626(h)(1) defines the term "contribution" as having the "same meaning prescribed in section 82015 and the regulations adopted thereto." (See generally 2 Cal. Code Regs. Sec. 18215 and 18225.) Government Code section 15626 requires disclosure of all contributions in an aggregate amount of \$250 or more to a Board Member. The employees in question have each made individual \$249 dollar contributions to a PAC. Under any circumstances, these contributions do not have to be disclosed because each contribution does not meet the \$250 threshold limit under section 15626. (Note: Because the \$250 threshold limit was not reached under the facts given, we have not addressed the issue whether a qualifying contribution to a PAC is required to be disclosed.) The \$250 ticket purchased by the PAC does not have to be disclosed because the PAC is not a

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"party", "participant" or "agent" under section 15626(h)(2) through (4). The only remaining question is whether the employee's use of the \$250 ticket requires disclosure. The "gift" of the \$250 ticket to the employee might be considered a contribution to the employee, however, it is not a contribution to the Board Member and does not require disclosure under section 15626.

Mary Armstrong

MCA:rar

cc: Mr. E. L. Sorensen, Jr.
Mr. John Abbott