

El. Bd. Op. 74-17 (Reaffirmed 5/5/08)

**Summary:**

**A candidate's personal traveling expenses or the personal expenses of his campaign workers are not reportable. If a candidate or worker is reimbursed for or provided with transportation by his committee or by another party, the actual cost is reportable. A gift of car tops is valued at the replacement cost at time of transfer. (Issued to William P. Vogel, October 31, 1974)**

This opinion was reviewed by the Government Accountability Board pursuant to 2007 Wisconsin Act 1 and was reaffirmed on May 5, 2008.

**Opinion:**

You ask a number of questions concerning valuation of political contributions under the campaign finance law. First, you inquire as to the method of reporting a situation in which a friend of a candidate drives the candidate on a political trip using his own car, and expending his time and gasoline. It is the opinion of the board that volunteer services and traveling expenses are not reportable, and the fact that a candidate accompanies a volunteer does not alter this situation. Sections 11.12 (1) and 11.22 (2)(a), Stats., provide that "(an) individual may contribute his own personal services for a political purpose without specific compensation for such services and his traveling expenses in connection therewith in support of or in opposition to a candidate and such amounts need not be reported." In this situation, the friend contributes his own services and expenses without compensation and the fact that the candidate is present in his automobile does not change this fact, even though the candidate's campaign committee may be spared the necessity of making a disbursement because of the service provided. This is true of all volunteer services.

Secondly, you ask the same question where the friend of the candidate loans his car to the candidate, and the candidate drives the car. Here the volunteer does not contribute his own services or traveling expenses; therefore, the actual cost of gas and oil, plus reasonable maintenance and depreciation expense must be reported as a contribution from the owner to the candidate, and as a disbursement by the candidate.

Thirdly, you ask the same question where the candidate pays for gas and oil, and wear and tear at 6¢ per mile. In this situation, if the candidate personally pays this cost without reimbursement from his committee or from any other source, the candidate is paying for his own traveling expenses and therefore reporting is not required. However, the 6¢ valuation must have a reasonable basis in fact, and if the actual cost of operation exceeds this figure, the difference is reportable as a contribution.

Fourthly, you ask the same question where the candidate uses his own car on a trip through the area seeking friends. Again, if the candidate personally assumes this cost without reimbursement, there is no reporting required. In addition, no reporting is required if the trip relates to personal or family business, and is unrelated to the campaign.

In a final question relating to contribution valuation, you ask the procedure for reporting a gift of car tops by a losing candidate or by his campaign worker to another candidate. This gift is a transfer

of personalty, and should be reported at its replacement cost at the time of transfer. §11.01 (5)(b), Stats. If the gift is from a campaign worker who personally owns the car tops, it is an individual contribution. However, if the losing candidate or his committee owns the car tops, this is a contribution from such candidate or committee.