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**2005 Wis Eth Bd 01**  
**LOBBYING**

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This is in response to your letter in which you have asked a number of general questions concerning application of laws administered by the Ethics Board to a 501 (c) (3) or 501 (c) (4) organization. The answers pertain equally to a 501 (c) (3) or 501 (c) (4) organization.

¶1 Any organization may invite any or all state public officials or candidates for state office to attend a fundraising event and may note that attendance publicly. As Ethics Board Guideline 211 indicates, if the organization employs a lobbyist, a state official or candidate must generally decline to partake of food or drink. If the organization does not employ a lobbyist, a state official may accept food and drink but must pay for it; a candidate may accept food and drink without payment. Please note that §11.34, *Wisconsin Statutes*, forbids a person to solicit a charitable contribution from a candidate for office.

¶2 Any organization may invite a state public official or candidate for state office to be a speaker at a fundraising event and may provide a meal or reimbursement to the official or candidate if, but only if, the official is presenting a talk about state issues. Ethics Board Guideline 223 addresses this. If an official directs that a member of the official's staff accompany the official in that circumstance, then the organization may provide a meal to the staff member.

¶3 *Wisconsin Statutes* impose no limitations on a 501 (c) (3) or a 501 (c) (4) organization's ability to engage in lobbying activities. Such an organization, of course, is subject to the same restrictions and requirements under the lobbying law as any business or organization that pays an individual to lobby. If an organization does not pay an individual to lobby on its behalf, it is not subject to the lobbying law. Ethics Board Guideline 510 outlines the lobbying law's requirements. Our understanding is that federal tax laws impose limitations on the amount of lobbying in which a tax-exempt organization may engage without losing its tax-exempt status. You should consult with the Internal Revenue Service about this issue.

¶4 If an organization that employs a lobbyist provides money to a second organization to lobby on issues under the first organization's direction, the first organization may need to report those payments to the Ethics Board.

¶5 The lobbying law does not place restrictions on the sources from which an organization that employs a lobbyist obtains its money.