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CAMPAIGN FINANCE ADVISORY OPINION NO. 24-001-F

April 5, 2024

Question Presented: May an elected official expend campaign funds to attend the national convention of a political party?

Brief Answer: Yes. Section 23-15-821(2)(i), Miss. Code of 1972, explicitly allows campaign contributions to be used for travel expenses of an officeholder for "attending a state or national convention of any party."

The Mississippi Ethics Commission issued this opinion on the date shown above in accordance with Section 23-15-821(7), Mississippi Code of 1972, as reflected upon its minutes of even date. This opinion is limited to the provisions of Section 23-15-821 regarding the personal use of campaign contributions. This opinion does not interpret or offer protection from liability for any other laws, rules or regulations. While the actions discussed in this opinion may have tax consequences, the Ethics Commission is not authorized to give tax advice, and this opinion does not constitute tax advice. The Ethics Commission based this opinion solely on the facts and circumstances provided by the requestor as restated herein. The protection from liability provided by this opinion is limited to the individual who requested this opinion and to the accuracy and completeness of these facts.

I. LAW

Section 23-15-821, Mississippi Code of 1972.

(1) The personal use of campaign contributions by any elected public officeholder or by any candidate for public office is prohibited.

(a) For the purposes of this section, "personal use" is defined as any use, other than expenditures related to gaining or holding public office, or performing the functions and duties of public office, for which the candidate

for public office or elected public official would be required to treat the amount of the expenditure as gross income under Section 61 of the Internal Revenue Code of 1986, 26 USC Section 61, or any subsequent corresponding Internal Revenue Code of the United States, as from time to time amended. "Personal use" shall not include donations to a political organization, or to a political action committee, or to another candidate.

(b) "Candidate" shall mean any individual described in Section 23-15-801(b), and shall include any person having been a candidate until such time that the person takes office or files a termination report as provided in this section.

(c) "Officeholder" shall mean any elected or appointed official from the beginning of his or her term of office until that person no longer holds office.

(2) The following personal use expenditures are specifically prohibited under this section:

...

(i) Travel expenses except for travel expenses of a candidate, officeholder or staff member of the officeholder for travel undertaken as an ordinary and necessary expense of gaining or holding public office, or performing the functions and duties of public office or for attending meetings or conferences of officials similar to the office held or sought, or for an issue the legislative body is or will consider, or **attending a state or national convention of any party**. If a candidate or officeholder uses campaign contributions to pay expenses associated with travel that involves both personal activities and activities related to gaining or holding public office or performing the functions and duties of public office, the incremental expenses that result from the personal activities are personal use, unless the person(s) benefiting from this use reimburse(s) the campaign account within thirty (30) days for the amount of the incremental expenses; and

II. FACTS

Facts provided by the requestor are set forth below, with identifying information redacted, and are considered a part of this opinion.

May a legislator use campaign funds raised after January 1, 2018, to attend official meetings/convention of a national political party?

III. ANALYSIS

The requestor is a current "officeholder," as defined in Section 23-15-821(1)(c), Miss. Code of 1972. That section took effect on January 1, 2018, and its provisions apply to campaign contributions received on and after that date. Section 23-15-821(2)(i) explicitly allows campaign

contributions to be used for travel expenses of an officeholder for “attending a state or national convention of any party.” Therefore, the requestor may expend campaign funds to attend the national convention of a political party.

MISSISSIPPI ETHICS COMMISSION

BY: _____

Tom Hood, Executive Director and
Chief Counsel