



## Ohio Elections Commission

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March 10, 2016

### Ohio Elections Commission

#### Advisory Opinion

2016ELC-02

**SYLLABUS:** Any school district, particularly the Sebring Local School District, qualifies as a charitable organization pursuant to Ohio Revised Code §3517.08(G), as determined by the Ohio Elections Commission, pursuant to the authority granted to it, to receive contributions from any ballot issue committee, a campaign committee, Political Action Committee, or any other organization which is subject to Ohio's campaign finance reporting laws.

To: Thomas B. Morehouse  
Treasurer  
Sebring Local School District

You have requested an advisory opinion on a question concerning Ohio campaign finance law. The question posed to the Commission is as follows:

Does a School District qualify as a charitable organization pursuant to Ohio Revised Code §3517.08(G), in order to receive a contribution from a campaign committee?

In Ohio Elections Commission Advisory Opinion 2004ELC-02, the Commission established the first 'legitimate charitable organization' pursuant to Ohio Revised Code §3517.08(G). In that opinion, the Commission declared that the Alcohol, Drug and Mental Health Service Board of Lake County (ADAMHS Board) fit within the terms of R.C. §3517.08(G) and was an appropriate recipient for contributions from entities subject to Ohio's campaign finance laws.

In that opinion the Commission stated its intent that "this advisory opinion will apply to any government office, board, agency, commission or other entity which is granted authority to receive tax funding for its ongoing operations." Regardless of this expansive phrasing, a question remained as to whether Commission Advisory Opinion 2004ELC-02 should be applied to local school districts. Thus this request.

As the advisory opinion request letter states, a school district shares many similarities with an ADAMHS Board as outlined in that opinion and will be considered on the same footing as it relates to receiving funds from campaign committees. A school district is a 'political subdivision' of the state of Ohio, it may accept moneys for the benefit of a proper public purpose and any individual who makes a donation to a school district will have it recorded as a tax deduction by the Internal Revenue Service.

Simply stated, a school district fits within the parameters of Ohio Revised Code §3517.08(G) and qualifies as "a legitimate charitable organization" pursuant to that statute.

Accordingly, it is the opinion of the Ohio Elections Commission, and you are so advised, that any school district, particularly the Sebring Local School District, qualifies as a charitable organization pursuant to Ohio Revised Code §3517.08(G), as determined by the Ohio Elections Commission, pursuant to the authority granted to it, to receive contributions from any ballot issue committee, a campaign committee, Political Action Committee, or any other organization which is subject to Ohio's campaign finance reporting laws.

Sincerely,



Helen Balcolm  
Chair