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Advisory Opinion Number 96-003
June 24, 1996

Syllabus by the Commission:

- (1) The Financial Disclosure provision contained in Division (A)(7) of Section 102.02 of the Revised Code requires a public official or employee to disclose, as the source of a gift on his financial disclosure statement, the name of a private citizen who has provided the official or employee with a gift, where the value of the gift exceeds seventy-five dollars. Transportation on private aircraft or lodging that is provided by a private citizen may constitute a gift, depending upon the circumstances, and therefore require the reporting of the source of the gift;
- (2) In order to determine the seventy-five-dollar threshold for reporting the source of a gift, or the total of a number of gifts, as required by Division (A)(7) of Section 102.02 of the Revised Code, a public official or employee must, in good faith, value the gift or gifts at or above their minimum fair market value, i.e., the lowest price at which a comparable item or benefit could reasonably have been purchased in the same geographical area within the same general period of time and during the same market conditions; transportation on a private aircraft is valued at or above the lowest minimum cost of a comparable commercial flight under the same circumstances; lodging is valued at or above the lowest cost of comparable commercial lodging under the same circumstances;
- (3) A public official or employee who pays a private citizen the minimum fair market value for an item or benefit prior to, or at the time of, the receipt of the item or benefit does not receive a gift for purposes of Division (A)(7) of Section 102.02 of the Revised Code, and the official or employee is not required to disclose the name of the private citizen as the source of a gift on his financial disclosure statement;
- (4) Division (A)(9) of Section 102.02 of the Revised Code does not require a public official or employee to disclose, on his financial disclosure statement as the source of a gift, the name of a private citizen who provided the official or employee with meals that were attendant to transportation or lodging provided by the same private citizen, and not provided to the official in his official capacity.

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The issue before the Ethics Commission is whether the Financial Disclosure provisions of the Ethics Law, specifically R.C. 102.02 (A)(7), require a public official or employee to disclose, on his financial disclosure statement as the source of a gift, the name of a private citizen who provided the official or employee with transportation on a private aircraft, or lodging, including a

stay in a dwelling owned by the private citizen, and meals that were attendant to the transportation or lodging.

A related issue is how a public official or employee should determine the value of the transportation on a private aircraft or the lodging for purposes of observing the requirement to report its source. Another related issue is whether R.C. 102.02 (A)(7) requires disclosure of the source if the official or employee pays in advance the value of the transportation or lodging.

In the circumstances set forth above, the transportation on a private aircraft and lodging, and attendant meals, are provided for the personal use or benefit of the public official or employee and are provided solely because of the relationship between the private citizen and the public official or employee, irrespective of the official's or employee's public position. They are not provided to defray the expenses of the official's or employee's public agency. See Advisory Op. No. 89-002. They are not being provided to the public official or employee as supplemental compensation for performing the duties of his public employment. See Advisory Ops. No. 91-010, 92-014, and 92-015. They are not provided as a political contribution to a campaign committee, that may otherwise be required to be reported pursuant to applicable campaign finance laws. See R.C. 3517.081. The private citizen who is providing the transportation and lodging is not a party that is doing or seeking to do business with, interested in matters before, or regulated by, the official's or employee's public agency such that the source could impair the official's or employee's objectivity and independence of judgment with respect to his official actions and decisions for the public agency with which he serves or is employed. See Advisory Ops. No. 79-002, 86-011, 89-006, 90-009, 90-012, and 95-001.

At the outset, it must be noted that R.C. 102.02 (A)(7) does not require a public official or employee to report the amount or nature of a gift. R.C. 102.02 (A)(7) requires a public official or employee to report only the source of a gift if the gift is valued at over seventy-five dollars. When the seventy-five-dollar threshold is reached, no further disclosure is necessary.

As explained below, R.C. 102.02 (A)(7) generally requires a public official or employee to disclose, on his financial disclosure statement as the source of a gift, the name of a private citizen who has provided the official or employee with the use or benefit of transportation on a private aircraft or lodging if the public official or employee receives the use or benefit, for which he, or someone on his behalf, would have otherwise had to pay consideration valued at over seventy-five dollars. For purposes of the reporting requirement of R.C. 102.02 (A)(7), the public official must, in good faith, value the transportation or lodging at or above the minimum fair market value, which value is the lowest price at which the official or employee could have purchased a comparable benefit in the same geographical area within the same general period of time and during the same market conditions. A public official or employee who pays fair market value consideration for a benefit does not receive a gift for purposes of R.C. 102.02 (A)(7), and the private citizen need not be reported as the source of a gift under those circumstances by the public official or employee on his financial disclosure statement. A public official or employee is not required to disclose, on his financial disclosure statement as the source of a gift, the name of a private citizen who provided the official or employee with meals that were incidental to lodging provided by that person.

R.C. 102.02 (A)(7) - The Requirement to Report Gifts

It is recognized that a public official or employee who files a financial disclosure statement will have several distinct roles in addition to his duties and responsibilities as a public official. As a public official or employee, he may act as a representative of his political subdivision or public agency in official or ceremonial functions. If he is an elected official, then he will be active in the political process. However, a public official or employee will also have relationships with private citizens that are independent of his political or public roles.

R.C. 102.02 (A)(7) requires that public officials and employees, and certain candidates for office specified in R.C. 102.02 (A), but not subject to the provisions of R.C. 102.022, file with the appropriate ethics commission a statement disclosing:

[T]he source of each gift of over seventy-five dollars, or of each gift of over twenty-five dollars received by a member of the general assembly from a legislative agent, received by the person in his own name or by any other person for his use or benefit during the preceding calendar year, except gifts received by will or by virtue of section 2105.06 of the Revised Code, or received from spouses, parents, grandparents, children, grandchildren, siblings, nephews, nieces, uncles, aunts, brothers-in-law, sisters-in-law, sons-in-law, daughters-in-law, fathers-in-law, mothers-in-law, or any person to whom the person filing the statement stands in loco parentis, or received by way of distribution from any interviews or testamentary trust established by a spouse or by an ancestor.
(Emphasis added.)

The Threshold Reporting Requirement for Gifts

The threshold issue presented is whether transportation in a private aircraft or lodging, including a stay in a dwelling, received from a private citizen are "gifts" for purposes of R.C. 102.07 (A)(7). In order to address this issue, it is necessary to review the circumstances that resulted in the establishment of the seventy-five-dollar threshold for gift reporting and examine the meaning of the word "gift."

Prior to the enactment of Am. Sub. H.B. 492, 120th Gen. A. (1994) (eff. May 12, 1994), R.C. 102.02 (A)(7) had a five-hundred-dollar threshold for reporting the sources of gifts. The five-hundred-dollar threshold was the limit established for reporting the sources of gifts in 1973 in the original enactment of the Ohio Ethics Law. The General Assembly, in Am. Sub. H.B. 492, as later discussed, amended R.C. 102.02 (A)(7), for many public officials and employees to lower the threshold thereby requiring more extensive reporting of the sources of gifts in excess of seventy-five dollars. See exception contained in R.C. 102.022.

Because of the substantial lowering of this threshold, a public official or employee who has filed a financial disclosure statement since 1995 is subjected to increased disclosure of the sources of gifts. As a result, the lower threshold of reporting requires a public official or employee to exercise a greater degree of caution to capture a larger range of transactions to meet their obligation under the financial disclosure requirement of R.C. 102.02 (A)(7).

The resulting threshold creates questions that would have been less prevalent under the former threshold. These questions are: (1) whether the thing given to a public official or employee is a gift; and (2) whether the value of the gift is over seventy-five dollars. These questions can be answered by inquiring into the meaning of the word "gift," and the purpose of the Financial Disclosure Law.

Gifts

The word "gift" is not statutorily defined for purposes of the Ethics Law. The Ethics Commission, in interpreting statutes that contain words that are not statutorily defined, has consistently followed the rule of statutory construction that words used in a statute must be construed according to rules of grammar and common usage. R.C. 1.42; Advisory Ops. No. 75-004, 87-002, and 89-001. The Commission has also held that, in the same manner as a court, its interpretation of a statute must give effect to the intent of the legislature in enacting the statute. Advisory Op. No. 89-001; R.C. 1.49 (in determining the intent of the legislature, whenever a statute is ambiguous, the object sought to be attained, the circumstances under which the statute was enacted, the legislative history, and the consequences of particular construction must be considered); R.C. 1.47 (in enacting a statute, it is presumed that a just and reasonable result is intended).

The Ethics Commission most recently addressed the definition of the word "gift" in Advisory Opinion No. 94-003. The issue in Advisory Opinion No. 94-003 was whether, for purposes of the newly-enacted financial disclosure provisions, the value of multiple gifts from one source were counted alone or together for purposes of meeting the seventy-five-dollar reporting threshold. The Commission also briefly discussed the definition of the word "gift." However, whether the things that were given to the public official or employee were "gifts" for purposes of R.C. 102.03 (A)(7) was not an issue in Advisory Opinion No. 94-003. In that opinion, the public official had received five items at a total cost of between \$100.00 and \$125.00 from a personal acquaintance. The Commission stated that by receiving the five items, the public official was required to disclose the source of the gifts for purposes of R.C. 102.02 (A)(7). In the absence of a statutory definition and a more specific definition of "gift" in the case law, the Commission recognized the definition of the common usage of the word "gift" as defined in Black's Law Dictionary and as interpreted by Ohio courts, which states that a gift is a voluntary transfer of property by one to another without any consideration or compensation therefor.

The beneficial use of transportation on private aircraft, or lodging, provided by a private citizen without payment of any consideration or compensation are not permanent transfers of tangible property. However, the question remains whether a gift is created, and therefore is required to be reported, for purposes of the requirements of R.C. 102.02 (A)(7), under these circumstances.

By providing transportation on an aircraft or lodging, including a stay in a dwelling, to a public official or employee, without any payment or consideration, the private citizen who provides the use of the aircraft or lodging incurs costs that are associated with the public official's or employee's transportation or stay. These costs may vary greatly, but they have

value. See generally Stillmaker v. Dept. Control, 18 Ohio St. 2d 200 (1969) (Amusement has value and added amusement has additional value.) In both instances presented here, the provider of the aircraft or lodging is giving a thing of value to the public official or employee for the official's or employee's use or benefit that the public official or employee, or someone on his behalf, would otherwise have had to acquire from another, usually commercial, source by paying consideration or compensation. Thus, the provider of the aircraft or lodging has voluntarily transferred to the public official or employee the personal use or benefit of the property of the provider - the substituted cost of the transportation or lodging. Accordingly, a public official or employee who receives transportation or lodging from a private citizen without paying any consideration or compensation receives a "gift" for purposes of the disclosure requirement of R.C. 102.02 (A)(7).

It should be noted that this analysis would not be different if the private citizen rented or leased the aircraft or lodging. However, it must also be noted that transportation or lodging provided by a private citizen to a public official or employee without paying any consideration or compensation may not be a "gift" for purposes of R.C. 102.02 (A)(7) in all circumstances. A gift would not occur where the official or employee does not realize the use or benefit of the substituted value of the cost of the lodging despite the fact that the official or employee stays in a dwelling owned by a private citizen. For example, if during bad weather, a public official or employee visits a private citizen who lives in, or near, the community in which the official or employee resides and the official or employee stays overnight due to weather conditions, then this stay would not be a gift that is reportable for purposes of R.C. 102.02 (A)(7) because the official or employee does not receive, nor does the private citizen intend to provide, substituted value of the cost of lodging. This example differs greatly, however, from the situation where a public official or employee accepts an offer from a private citizen to provide the use or benefit of out-of-state or out-of-country lodging. This stay would be a "gift" because by utilizing the lodging, the public official or employee receives or enjoys a personal benefit - the substituted value that he, or someone on his behalf, would otherwise have had to acquire from another, usually commercial, source by paying consideration or compensation. A similar distinction could be made between a short ride in a person's automobile for convenience during a social outing and long-distance travel on the private citizen's private aircraft.

Public officials or employees have contact and interaction with private citizens who are not doing or seeking to do business with, regulated by, or interested in matters before the officials' or employees' public agencies. Often, a personal friendship or relationship between a public official or employee and a private citizen, irrespective of the official's or employee's public position, may motivate the provision of a gift. However, R.C. 102.02 (A)(7) provides an itemized list of individuals who are specifically exempted from being disclosed as sources of gifts on a public official's or employee's financial disclosure statement. In fact, those exempted from the requirement were expanded and more specifically described in Am. Sub. H.B. 492. Private citizens are not listed in the exemptions. Perhaps the amended listing of relatives exempted from the requirement, and not others, such as private citizens who are not linked to the official capacity of a public official or employee, reflects a recognition by the General Assembly of the difficulty of distinguishing persons from whom gifts to a public official should not have to be disclosed in the public interest to protect against potential ethical conflicts. Therefore, the

source of gifts from private citizens must be disclosed by public officials or employees subject to the reporting requirement of R.C. 102.02 (A)(7).

The Purpose of the Financial Disclosure Law

In Advisory Opinion No. 94-003, the Commission determined that Am. Sub. H.B. 492 amended the financial disclosure statutes to attain the objective of more comprehensive disclosure of personal financial information by a greater number of public officials and employees, as a means of promoting confidence in the integrity of state government. In Advisory Opinion No. 89-001, the Ethics Commission addressed the issue of a public official or employee identifying, on his financial disclosure statement, parties to whom he had been personally indebted during the preceding calendar year. In that advisory opinion, the Commission based its answer on the intent and purpose of the financial disclosure requirements, holding:

R.C. 102.02, the financial disclosure law, is part of Chapter 102., the Ohio Ethics Law, which governs the conduct of all public officials and employees and prohibits them from using their official position to benefit their private interest or the interests of others with whom they hold certain, personal relationships. The financial disclosure requirement of R.C. 102.02 reminds public officials and employees of their responsibility to avoid conflicts of interest and assists the public and the Ethics Commission in monitoring areas of potential conflict of interest. . . .

For example, R.C. 102.02 (D) prohibits a public official or employee from using his official position to secure anything of value for himself or for anyone else if the thing of value is of such character as to manifest a substantial and improper influence with respect to his duties. See generally Advisory Opinion No. 88-004. A situation could arise in which a public official or employee is required to make a decision affecting the interest of a party to which he is personally indebted. Facts could develop showing that the public official or employee acted improperly with regard to deciding the party's interests because of the debtor-creditor relationship between them.

The Ethics Commission has held that the same substantial and improper influence described in Advisory Opinion No. 89-001 could arise regardless of whether a public official or employee received a thing of value as a gift rather than as a loan. Advisory Op. No. 94-003. Accordingly, the Commission has consistently held that R.C. 102.03 (D) and (E) prohibit a public official or employee from receiving gifts from parties that are interested in matters before, regulated by, or doing or seeking to do business with the official's or employee's public agency. Advisory Ops. No. 82-005 (a city council member is prohibited for receiving free cable television from a corporation that holds a franchise granted by the city); 86-003 (an employee of the Ohio Veterans Home is prohibited from receiving gifts, gratuities, loans, or other things of value from a resident); 92-015 (a city police officer is prohibited from receiving a discount from a retailer given as a community service acknowledgment and as recognition for performing his public duties); and 95-001 (a city council member is prohibited from accepting free season tickets from a professional athletic team that plays games in a stadium located within the city).

In the instant situation, the transportation and lodging are being provided by a private citizen who is not a party that is interested in matters before, regulated by, or doing or seeking to do business with the official's or employee's public agency. However, while the receipt of a gift by

a public official or employee by a private citizen in these circumstances is not prohibited by other provisions of the Ethics Law and related statutes, R.C. 102.02 (A)(7) requires the official or employee to disclose the source of all gifts over seventy-five dollars regardless of the relationship between the parties or the form that the gift takes. To hold that R.C. 102.02 (A)(7) does not require a public official to disclose, on his financial disclosure statement as the source of a gift, the name of a private citizen who provided the official with transportation on an aircraft or lodging could enable a public official to receive unlimited benefit or use of transportation and lodging from any source, including prohibited sources, while escaping the scrutiny of the Ethics Commission and the public. This would violate the intent of the Ethics Law. Accordingly, R.C. 102.02 (A)(7) requires a public official or employee to disclose, on his financial disclosure statement as the source of a gift, the name of a private citizen who has provided the official or employee with transportation on a private aircraft or lodging if the value of the transportation or lodging is over seventy-five dollars.

It must be stressed that the reporting of the source of a gift and other personal financial information, such as sources of income, investments, real estate interests, debtors, and creditors on a public official's or employee's financial disclosure statement does not mean that the official or employee has engaged in wrongdoing. See Advisory Op. No. 93-005 (The Ethics Commission's determination that a public official's confidential financial disclosure statement reveals a potential conflict of interest and makes the statement subject to public inspection is not a judgment of wrongdoing, but only cautions the official that the interest represents a potential for a conflict of which he needs to be aware while performing his public duties.)

It is understandable that public officials and employees may be reluctant to disclose the sources of gifts, as it publicizes a private aspect their life that does not immediately affect their official duties. However, the requirement of Ohio's Financial Disclosure provisions for the disclosure of sources of income, investments, real estate holdings, debtors, and creditors, for twenty years have never been linked to financial interests that relate solely to the official's or employee's public position or duties. In fact, it has been judicially recognized that public office brings with it a decreased expectation of privacy. (See State v. Morgan, Case No. 2294, (Clark County 5/28/1987, unreported) in which the Court upheld the constitutionality of the financial disclosure requirement involving an unsuccessful candidate for county commissioner. In that case, Morgan attacked R.C. 102.02 in numerous ways, including the contention that the filing requirement forced him to waive his privilege against self-incrimination guaranteed by the Fifth Amendment. The Court held that the requirement to file a financial disclosure statement was not inconsistent with the self-incrimination clause of the Fifth Amendment. The Court recognized that the filing of a financial disclosure statement by a public official or employee does require the filer to reveal to the general public information in which he might otherwise have a reasonable expectation of privacy. The Court stated, "Candidates for elective office cannot reasonably expect the same degree of privacy enjoyed by non-candidates.")

Ascertaining the Value of the Gift

At issue is how the filer can determine the value of the gift for purposes of the R.C. 102.02 (A)(7) reporting requirement.

As stated above, R.C. 102.02 (A)(7) does not require the reporting of the amount or nature of the gift. R.C. 102.02 (A)(7) requires a public official or employee to report only the source of a gift if the gift is valued at over seventy-five dollars. When the seventy-five-dollar threshold is reached, no further disclosure is necessary. Should a public official voluntarily disclose more in the interests of more explanative disclosure, he may. R.C. 102.02 (A)(7), with the exceptions stated above, only requires a public official or employee to report the sources of gifts over seventy-five dollars.

Therefore, a filer does not need to ascertain the actual value of the gift for reporting purposes, but only whether its value exceeds seventy-five dollars in order to decide whether R.C. 102.0(A)(7) requires that the gift be reported. Also, it must be noted that once the seventy-five-dollar threshold is reached, it is no longer necessary for the official or employee to ascertain the value of any additional gifts received from the same person because that person has already been identified as a source of a gift on the official's or employee's financial disclosure statement.

While the question is framed with regard to a private citizen who has provided a public official or employee with transportation on his private aircraft or lodging, the question raises an issue that is present whenever a public official or employee receives a gift in any form. As a result, a public official or employee who receives any gift from a private citizen will have to determine whether its value exceeds seventy-five dollars.

In order for a public official to make the required determination, the official or employee must, in good faith, ascertain the minimum fair market value of the gift. This standard cannot, and often need not, always be determined with mathematical precision. For instance, whether the fair market value is a "sale" price or the "list" price of an item may be at issue, but only to the extent that the "sale" price does or does not exceed the threshold.

It has been suggested that the Commission follow federal elections reporting requirements that permit a candidate to report the use of a private aircraft as the cost of comparable commercial first-class airfare. It should be noted that even under this standard, there would most likely be variations in the cost of comparable commercial first-class airfare among competing airlines. Generally, it is assumed that a public official or employee who is paying consideration, out of his own pocket, for either a tangible or intangible item or service for his own use or benefit will seek the best possible bargain. Therefore, for purposes of the reporting requirement of R.C. 102.02 (A)(7), a public official or employee must, in good faith, value the gift at or above its minimum fair market value. The minimum fair market value would be the lowest price at which he could have purchased a comparable benefit in the same geographical area within the same general period of time. The burden of determining the value of gifts is placed on the public official or employee filing the financial disclosure statement in the same fashion that the burden of meeting other financial disclosure thresholds is upon the filer. While the standard for federal elections reporting is higher than that found above, a filer who utilizes that standard will meet and exceed the reporting standard for the requirements of the financial disclosure provisions.

Again, it must be noted that this standard will be used only to determine whether the seventy-five-dollar threshold has been exceeded. The public official or employee need not

determine the minimum fair market value of all gifts received from the same source during the calendar year once the threshold has been crossed. Advisory Opinion No. 94-003 (a public official or employee who is required to file a financial disclosure statement must disclose any source of gifts if the total value of all gifts from that source exceeds seventy-five dollars during the calendar year.)

Payment of the Value of the Gift

An issue becomes whether the official or employee may pay a private citizen, in advance of the stay or provision of transportation, for the value of the use of the dwelling or receipt of transportation so that the financial disclosure reporting requirement imposed by R.C. 102.02 (A)(7) is not necessary.

As explained above, the primary characteristic of a gift is a voluntary transfer of property by one to another without any consideration or compensation thereof. The payment of consideration by an official or employee negates this required characteristic of a gift. Therefore, when the minimum fair market value of the gift is paid in advance, or at the time of the stay or provision of transportation, no gift is received and no reportable event occurs for purposes of the financial disclosure requirement of R.C. 102.02 (A)(7).

Limitation Upon the Disclosure of Meals

R.C. 102.02 (A)(9) requires the following disclosure:

Except as otherwise provided in section 102.022 of the Revised Code, identification of the source of payment of expenses for meals and other food and beverages, other than for meals and other food and beverages provided at a meeting at which the person participated in a panel, seminar, or speaking engagement or at a meeting or convention of a national or state organization to which either house of the general assembly, any legislative agency, a state institution of higher education as defined in section 3345.031 of the Revised Code, any other state agency, or any political subdivision or any office or agency of a political subdivision pays membership dues, that are incurred in connection with the person's official duties and that exceed one hundred dollars aggregated per calendar year.

R.C. 102.02 (A)(9) specifically requires that a public official or employee report meals on his financial disclosure statement only if they are incurred in connection with the filer's official duties.

R.C. 1.51 requires that in construction of a statute, a special provision prevails over a general provision. If the Ethics Commission were to interpret the word "gift" for purposes of R.C. 102.02 (A)(7) to also include the provision of meals to a public official or employee in situations other than those that he incurs in connection with his official duties, then there would be an irreconcilable conflict between the two divisions of R.C. 102.02. Therefore, in light of the specific filing requirement of R.C. 102.02 (A)(9), a public official or employee is not required to disclose, on his financial disclosure statement as the source of a gift, the name of a private citizen

who provided the official or employee with meals that were incidental to lodging provided to the official or employee by the same private citizen.

Again, under certain circumstances, not presented herein, the sources of food and beverages may require disclosure. So that while the provision of beverages or meals incidental to lodging provided by a private citizen is not generally subject to reporting, the provision of a case of wine or a gift certificate for a meal, for example, in excess of seventy-five dollars in value, requires the reporting of the source of the gift.

This advisory opinion is based on the facts presented. It is limited to questions arising under Chapter 102. and Sections 2921.42, 2921.422, and 2921.43 of the Revised Code, and does not purport to interpret other laws or rules.

Therefore, it is opinion of the Ohio Ethics Commission, and you are so advised, that: (1) The Financial Disclosure provision contained in Division (A)(7) of Section 102.02 of the Revised Code requires a public official or employee to disclose, as the source of a gift on his financial disclosure statement, the name of a private citizen who has provided the official or employee with a gift, where the value of the gift exceeds seventy-five dollars. Transportation on private aircraft or lodging that is provided by a private citizen may constitute a gift, depending upon the circumstances, and therefore require the reporting of the source of the gift; (2) In order to determine the seventy-five-dollar threshold for reporting the source of a gift, or the total of a number of gifts, as required by Division (A)(7) of Section 102.02 of the Revised Code, a public official or employee must, in good faith, value the gift or gifts at or above the minimum fair market value, i.e., the lowest price at which the comparable item or benefit could reasonably have been purchased in the same geographical area within the same general period of time and during the same market conditions; transportation on a private aircraft is valued at or above the lowest minimum cost of a comparable commercial flight under the same circumstances; lodging is valued at or above the lowest cost of comparable commercial lodging under the same circumstances; (3) A public official or employee who pays a private citizen the minimum fair market value for an item or benefit prior to, or at the time of, the receipt of the item or benefit does not receive a gift for purposes of Division (A)(7) of Section 102.02 of the Revised Code, and the official or employee is not required to disclose the name of the private citizen as the source of a gift on his financial disclosure statement; and (4) Division (A)(9) of Section 102.02 of the Revised Code does not require a public official or employee to disclose, on his financial disclosure statement as the source of a gift, the name of a private citizen who provided the official or employee with meals that were attendant to transportation or lodging provided by a private citizen, and not provided to the official in his official capacity.


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