



STATE OF KANSAS

OFFICE OF THE ATTORNEY GENERAL

2ND FLOOR, KANSAS JUDICIAL CENTER, TOPEKA 66612

ROBERT T. STEPHAN
ATTORNEY GENERAL

October 6, 1988

MAIN PHONE: (913) 296-2215
CONSUMER PROTECTION: 296-3751

ATTORNEY GENERAL OPINION NO. 88- 146

James E. Flory
District Attorney
111 E. 11th Street
Lawrence, Kansas 66044

Re: Elections -- Election Expenses of Candidates and Organizations -- Receipts and Expenditure Reports; Applicability to Lawrence Arts Center

Synopsis: Pursuant to K.S.A. 25-901, the Lawrence Arts Center must file a report with the county election officer because it "engaged in promoting" the adoption of a question submitted at a county election. The Center, however, is not required to report all of its receipts and expenditures, but only those which relate to the activity in question. Cited herein: K.S.A. 25-901; 25-4119a.

* * *

Dear Mr. Flory:

As district attorney, you request our opinion whether a statute concerning the reporting of election expenses is applicable to the Lawrence Arts Center (Center). Specifically, your questions are as follows:

"1. Is the Lawrence Arts Center required to file a report of receipts and expenditures with the county election officer?

"2. If the Lawrence Arts Center is required to file a report, must the report reflect all receipts and expenditures or only those receipts and/or expenditures relating to the particular question submitted election?"

In 1987 the issue of a one percent sales tax was placed on the ballot in Douglas county. You inform us that the director of the Center sent a letter to the Center's membership and to other local arts organizations asking for their support in favor of the tax increase. In addition, the Center distributed flyers and buttons to promote passage of the tax. (These flyers and buttons were provided by another organization.) We understand that the Center did not solicit or raise any funds for use in promoting the tax question, and that the Center spent approximately \$105 of its regular funds for the letter sent in support of the tax.

K.S.A. 25-901 et seq. concerns the reporting of monies received and expenditures made in local elections. (The reporting requirements for state elections are found at K.S.A. 25-4119a et seq.) K.S.A. 25-901 provides in part:

"Every committee, club, organization, municipality or association designed to promote or engaged in promoting the success or defeat of any party or the election or defeat of any candidate or candidates for any city, school district, community junior college, township or county office, or the adoption or defeat of any question submitted at any city, school district, community junior college, township or county election, shall have a treasurer, and shall cause to be kept a detailed account of all moneys or property or other thing of value received by it, and of the manner in which the same shall be expended; and shall file annually with the county election officer of the county in which such committee, club, organization or association has its headquarters a statement of all its receipts and expenditures, showing in detail from whom said moneys or property or other thing of value were received, to

whom said moneys or property or other thing of value were paid, for what specific purposes each payment was made, and the exact nature of the service rendered in consideration thereof."
(Emphasis added).

This office has examined the above statute in a similar situation. In Attorney General Opinion No. 81-129 a board of county commissioners spent county funds for the purpose of encouraging persons to vote in favor of a local sales tax. We opined that, since a county is a municipality within the meaning of K.S.A. 25-901, the board of county commissioners was required to report such expenditures.

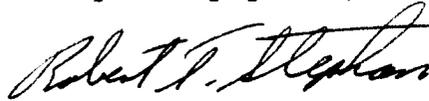
Like the board of commissioners in the opinion cited above, the Lawrence Arts Center was not "designed to promote" the adoption of the tax question. However, the Center was an organization "engaged in promoting" the adoption of a question submitted at a county election. Therefore, in answer to your first question, the Center must file a report with the county election officer.

Your second question is whether the report must reflect all of the Center's receipts and expenditures, or only those relating to the question submitted election. In Attorney General Opinion No. 81-129 we said that the board of county commissioners was required to report the expenditures made in promoting the adoption of the question, not all of the county's expenditures. The purpose of the reporting requirement is to ensure the integrity of the political process. Requiring organizations which are not designed to promote a position in an election to report receipts and expenditures which have nothing to do with an activity defined in K.S.A. 25-901 would do nothing to further the purpose of the statute. The Center did not raise funds for the purpose of supporting the tax question but used its general funds to pay for the materials. Therefore, it is our opinion that the Center is required to report only those expenditures made to promote the adoption of the question submitted to the voters.

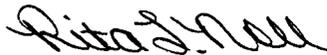
In summary, pursuant to K.S.A. 25-901, the Lawrence Arts Center must file a report with the county election officer because it "engaged in promoting" the adoption of a question submitted at a county election. The Center, however, is not

required to report all of its receipts and expenditures, but only those which relate to the activity in question.

Very truly yours,



ROBERT T. STEPHAN
ATTORNEY GENERAL OF KANSAS



Rita L. Noll
Assistant Attorney General

RTS:JLM:RLN:bas