

State of Minnesota
Campaign Finance and Public Disclosure Board
Suite 190, Centennial Building. 658 Cedar Street. St. Paul, MN 55155-1603

**THIS ADVISORY OPINION IS PUBLIC DATA PURSUANT TO A
CONSENT FOR RELEASE OF INFORMATION SIGNED BY THE REQUESTOR**

Issued to: Corey Miltimore, Executive Director
Republican Party of Minnesota
525 Park Street, Suite 250
St. Paul, MN 55103

RE: Reimbursement for Use of an Automobile

ADVISORY OPINION 366

SUMMARY

A principal campaign committee may reimburse the cost of operating a car used for campaign purposes at the appropriate per mile rate. The mileage reimbursement rate is set to include maintenance and insurance costs. Insurance should be used to cover the cost of repair for an automobile damaged while traveling to a campaign related event.

FACTS

On behalf of Republican Party of Minnesota, a party unit registered with the Campaign Finance and Public Disclosure Board (the Board), you ask for an advisory opinion to guide your conduct in the following scenarios. The opinion request posed two general hypothetical questions, and did not describe a specific incident or fact situation. The Board has therefore responded to the question without attempting to apply the applicable law to specific facts.

ISSUE ONE

May the funds of a principal campaign fund be used to repair an automobile damaged while traveling to a campaign related event?

OPINION ONE

Yes. While Minnesota Rule 4503.0500, subpart 8, sets the prevailing IRS standard mileage rate as the value for use of an automobile by a principal campaign committee, the IRS rates are intended to reimburse for gas, oil, insurance, license, registration, tire wear,

and general maintenance and repairs, but IRS rules allow additional deductibility of casualty losses for property damage not reimbursed by insurance or other sources. When another source of reimbursement is not available or not taken, so long as the car accident occurred during a campaign-related event, campaign funds may be used to reimburse the cost of repairing the damaged vehicle.

ISSUE TWO

May an individual receive the automobile mileage reimbursement referenced in Minnesota Rules 4503.0500, subpart 8, from a principal campaign committee for use of their vehicle for a campaign related event and also submit additional bills to the principal committee for gas, repairs and maintenance of the automobile?

OPINION TWO

Generally not. An individual may either apply for reimbursement under the standard mileage amount or may itemize for the cost of gas, repairs and other items related to the operation of the car during the trip. Standard mileage reimbursement may be claimed for driving of the vehicle, however, and when it is damaged in an accident, the cost of repairing it falls outside the typical maintenance and repairs covered by a standard mileage reimbursement.

Issued February 22, 2005



Terri Ashmore, Chair
Campaign Finance and Public Disclosure Board

Cited Statutes and Administrative Rules

4503.0500 CONTRIBUTIONS.

Subp. 8. **Value of contributions of automobile use.** Automobile use provided without reimbursement to the provider is a donation in kind valued at the lowest rate used by the state of Minnesota to reimburse its employees for automobile use.