




# TEXAS ETHICS COMMISSION



**\*\*Overruled, Modified, Clarified, or Superseded\*\***  **Opinion History**

## ETHICS ADVISORY OPINION NO. 231

*October 14, 1994*

*Reporting pledges of political contributions. (AOR-258)*

The Texas Ethics Commission has been asked about the appropriate time to report pledges of political contributions.<sup>1</sup> Under title 15 of the Election Code, a "contribution" means a direct or indirect transfer of money, goods, services, or any other thing of value, and includes *an agreement* to make a transfer, whether or not that agreement is legally enforceable. Elec. Code § 251.001; 1 T.A.C. § 20.1. In other words, a promise or other agreement to make a transfer in the future is itself a contribution. An agreement to make a future transfer is referred to as a "pledge" in Ethics Commission rules and on Ethics Commission forms. *See* 1. T.A.C. § 20.1. The date of the pledge is the date of acceptance of the pledge<sup>2</sup> and the pledge must be reported on the title 15 report covering the period in which the pledge is accepted. *See* Elec. Code § 254.031(a)(1), (5) (reporting political contributions generally); 1 T.A.C. §§ 20.219(12), 20.279(7)—(8) (Ethics Commission rules for reporting pledges on a candidate's or officeholder's sworn report of contributions and expenditures). Once a contribution in the form of a pledge is reported, the candidate or officeholder is not required to report the contribution a second time when it is actually received.

### SUMMARY

An agreement to transfer money in the future is a contribution. That type of contribution is referred to as a "pledge" in Ethics Commission rules and forms. A pledge accepted by a candidate or officeholder must be reported on the report covering the period in which the pledge is accepted, not when the actual transfer of money or goods is made. Once a pledge is reported, it is not necessary to report the contribution a second time when the transfer is made.

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<sup>1</sup> A "political contribution" is a contribution given either to a candidate for use in connection with a campaign for elective office or to an officeholder to defray expenses incurred while performing duties of office that are not reimbursable with public funds. Elec. Code § 251.001(3) — (5). A political contribution may also be given to a political committee for the same purposes. *Id.*

<sup>2</sup> If a pledge is not accepted, it is not considered a contribution.