

Advisory Opinion

IECDB AO 2001-15

October 18, 2001

TO ALL INTERESTED PERSONS:

Pursuant to Iowa Code section 68B.32A(11), the Iowa Ethics and Campaign Disclosure Board takes the opportunity to issue its opinion on the issue of standard to use for reimbursement of mileage by candidates. We note at the outset that the Board's jurisdiction is limited to the application of Iowa Code chapters 56 and 68B and rules in Iowa Administrative Code chapter 351. Whether some other statutory system, common law theory or agency rule applies to this issue is not covered by this opinion.

OPINION:

Iowa Code section 56.41(2)"e" in pertinent part states:

"Candidates and campaign workers may be reimbursed for actual mileage for campaign related travel at a rate not to exceed the current rate of reimbursement allowed under the standard mileage rate method for computation of business expenses pursuant to the Internal Revenue Code."

The issue has been raised concerning which IRS rate to use when travel was done in one year and mileage reimbursement made in a different year if the rates are different. The Board is of the opinion that the rate to be used is the year the campaign travel was actually done..

BY DIRECTION AND VOTE OF THE BOARD

James Albert, Board Chair
1st Vice-Chair Geraldine Leinen
2nd Vice-Chair Gwen Boeke
Mark McCormick
Bernie McKinley
Phyllis Peters

Submitted by: W. Charles Smithson, Board Legal Counsel