



State of New Jersey

ELECTION LAW ENFORCEMENT COMMISSION

NATIONAL STATE BANK BLDG., SUITE 1215
26 W. STATE STREET, CN-185
TRENTON, NEW JERSEY 08625-2186
(609) 292-8700

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COUNSEL

December 20, 1988

Peter J. McDonough
P. O. Box 856
Plainfield, NJ 07061

Advisory Opinion No. 17-1988

Dear Mr. McDonough:

The Election Law Enforcement Commission has received your request for an Advisory Opinion and directed me to issue this response. You have asked whether a political action committee (PAC) may expend funds for the purpose of making a contribution to a charitable organization.

In our telephone conversation, you advised that the Midlantic State Political Action Committee, a client of your firm, Peter J. McDonough & Associates, wishes to contribute funds to a church-sponsored charitable organization providing assistance for victims of the recent earthquake disaster in Armenia. You have also asked whether candidates may donate surplus campaign funds for that purpose.

Commission Regulation N.J.A.C. 19:25-7.4 (copy enclosed) expressly provides that surplus campaign funds may be used to make donations to a charitable organization described in section 170(c) of the Internal Revenue Code of 1954; see specifically N.J.A.C. 19:25-7.4(b)(5). Although you have not identified the specific charitable organization to which you contemplate making contributions, presumably as a church-sponsored entity conducting disaster relief it qualifies under the Internal Revenue Code for tax-exempt status and is an appropriate charitable enterprise for surplus funds.

Thank you for your inquiry.

Very truly yours,

ELECTION LAW ENFORCEMENT COMMISSION

BY: Gregory E. Nacy
GREGORY E. NACY

GEN/cn
Enclosure