

2-10-78

Government Code Section 82030(b) (4)

Barbara Campbell *MC**78-02-087*

I advised Tony Alperin that an official who received a living Christmas tree as a gift, but gave it to the City of Los Angeles within 30 days of its receipt, would not have to report the living Christmas tree as a gift on the official's Statement of Economic Interests provided the individual did not take a charitable contribution.

I based that advice on Internal Revenue Code ("IRC") Section 170(b)(1)(A)(v) which allows a deduction for charitable contributions to a governmental unit referred to in I.R.C. Section 170(c)(1). I.R.C. Section 170(c) defines charitable contribution. Under I.R.C. Section 170(c)(1), a contribution to a state or its subdivision (which is tax-exempt under I.R.C. Section 115) is charitable if the contribution is made exclusively for public purposes.

Therefore, an individual makes a charitable contribution within the exclusion of Government Code Section 82030(b)(4) if it is made to a tax-exempt organization, which would include but is not limited to those listed under I.R.C. 501, and if it qualifies as a charitable contribution under I.R.C. Section 170(c).

BC:jo