**MEMORANDUM**

TO: The Honorable Council President Sam Newby

Tracy McGeathey, Executive Council Assistant

FROM: Jason Teal, Acting General Counsel

Carla Miller, Ethics Director

CC: Brian Hughes, Council Members

RE: **Jaguars Tickets and Suite Passes to the City**

DATE: Sept. 17, 2021

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*This memo is intended to provide legal guidance to City officials and employees regarding the acceptance and reporting of Jaguars tickets and passes.*

**IMPORTANT CHANGE:**  **There is a change in accepting and reporting gifts that affects all items, including Jaguars tickets and suite passes.**  If a “third party” regulated by gift laws (example, the Jaguars, the Chamber, the Symphony) pays for or gives gifts to the City Council President or Mayor to distribute, this is considered an “indirect gift” from the third party and NOT a gift from the City.  In the past, for example, if the President of the City Council accepted 2 tickets to the Jaguars Owner's suite on behalf of the City and then distributed those 2 tickets to Council Members, the Council Members could accept these tickets as a gift from the City.  Now, if accepted, the tickets would have to be paid down to $100.

**GIFT LAWS SUMMARY**:  There is a $100 single gift limit and $250 aggregate gift limit per entity per year, for gifts that come from persons or entities regulated by the state and local gift laws (see state & local gift provisions below).

**PARTIES REGULATED BY THE STATE AND LOCAL GIFT LAWS INCLUDE:**

1. Lobbyists,
2. Persons or entities that employ or hire lobbyists, including firm of lobbyist,
3. Business partners of lobbyists,
4. Vendors of the City, and
5. Political committees.

 **GIFTS FROM THE CITY--ACCEPTABLE & REPORTABLE:** **Jaguars tickets and/or passes given to the City as part of the City’s contract with the Jaguars.**

Per the City’s contract with the Jaguars, a certain number of tickets are given to the City for each game. These tickets are the property of the City. Typically, these tickets come to the Mayor’s office and then a certain number are then sent over to the City Council President’s office for distribution.  The distribution of the contract tickets is made at the discretion of: (1) the Mayor/designee for the Executive Branch, and (2) the Council President/designee for the Legislative Branch.

If these tickets are distributed to City officials, the tickets are considered a “gift from the City” and can be accepted regardless of the value.

However, if the value of the tickets, parking, &/or food exceeds $100, the value of all items must be declared on a quarterly Form 9 “Gift Disclosure” filed with the State Ethics Commission.

**GIFTS FROM NON-CITY PERSON OR ENTITY—NEED TO DETERMINE IF ACCEPTABLE & REPORTABLE**: **All other Jaguars tickets and suite passes.**

All other Jaguars tickets and passes to suites that are not part of the City’s contract are considered **gifts** from third parties. Therefore, it is important to determine who is paying for the Jaguars tickets and passes to suites.

If the gift (including tickets/suite pass, food & beverages, parking, etc.) is paid for by party that is regulated by gift laws, then the cost of all the items must be paid down to under $100 or the gift has to be declined.  On occasion, a gift that is actually paid for by a regulated party, may be given to a City official by a party who is not regulated by the gift laws. For example, a lobbyist could give a ticket to your family member who then gives it to you. This would potentially be an indirect gift from the party that paid for the gift, so it is important to determine who is paying for the gift. If the gift (including tickets/suite pass, food & beverages, parking, etc.) is paid by a party that is not regulated by the gift laws, the gift can be accepted.  However, it must be reported on a Form 9 gift disclosure.

**VALUATION OF TICKETS & SUITE PASSES**

The valuation is important to determine whether the gift can be accepted and whether it has to be reported on a Form 9 quarterly Gift Disclosure.

The value of gift (including tickets/suite pass, food & beverages, parking, etc.) is determined as follows:

1. Tickets: The value is the price identified on the ticket.
2. Suite passes:  A suite pass is for temporary use during the game and is not a seat in that suite for the entire game. A reasonable time period to use a suite pass would be one hour and then the person would go back to their original seat for the game. Suite passes are valued by dividing the suite expenses by the number of suite passes distributed for the game.
3. Parking: The value is the price identified on the parking pass.
4. Other Expenses: If no value is listed on the face of or receipt for the item, contact the Ethics Office to help determine the value.

**PAYING DOWN GIFTS FROM PARTIES REGULATED BY GIFT LAWS**

Reminder:  If the gift is given by a party regulated by the gift law (lobbyist/vendor) , it has to either be declined or paid down to $100.  This gift is then not reported on a Form 9 Gift Disclosure because it was paid down to $100.

When paying gifts down, we advise taking the following steps:

1. Obtain an invoice for the gift detailing the value of each part of the gift.
2. Use a verifiable method of payment. This could include check, PayPal, Venmo, Apply Pay or something similar as long as there is an electronic record.
3. Note: If the gift is an indirect gift, directly pay the party that originally paid for the gift that you received.

**CONCLUSION**

1. Gifts from the City can be accepted from the City even if the value is over $100; these will be distributed by the Mayor or the Council President and identified as “contract tickets”.
2. All other gifts must be reviewed to determine who paid for the gift and the value of the gift.
3. Gifts from parties regulated by the gift laws should be paid down to under $100; these are not reported on Form 9.
4. Gifts from unregulated parties can be accepted but must be declared quarterly on Form 9 if the value is over $100.

**REFERENCES**

*State Ethics Commission Opinion 19-17:*

*Section 112.3148(4), Florida Statutes, prohibits a reporting individual from accepting, directly or indirectly, a gift from a lobbyist of his or her own agency, the partner, firm, employer, or principal of such a lobbyist, a vendor of his or her agency, or certain others, if the gift has a value that exceeds $100. Thus, a City official or employee who files financial disclosure may not accept tickets or any other gift that is valued at more than $100, from a third-party donor, if that person or entity is a lobbyist, the partner/firm/employer/principal of a lobbyist, or a vendor of the City. If, however, the third-party donor of the tickets or admissions is not a lobbyist, the partner/firm/employer/principal of a lobbyist, or a vendor of the City, the public officer or employee may accept the tickets or admissions, but pursuant to the requirements of Section 112.3148(8), Florida Statutes, must report the tickets/gifts on CE Form 9 if the value thereof exceeds $100.*

*Jacksonville Ethics Code Section 602.701*

*(a)* *Prohibited Gifts. No officer or employee of the City or of any independent agency, or any other person on his or her behalf, shall knowingly accept, directly or indirectly, any one gift with a value greater than $100 or an accumulation of gifts in any one calendar year that exceeds $250 from any person or business entity that the officer or employee knows is:*

*(1)* *A lobbyist who lobbies the officer's or employee's agency;*

*(2)* *Any principal or employer of a lobbyist who lobbies the officer's or employee's agency;*

*(3)* *A vendor doing business with the officer's or employee's agency.*

*For purposes of the $250 annual accumulation of gifts, gifts of food and beverage not exceeding $25 on any given day shall not be included.*

*(b)* *Department Policies. The Mayor shall require that the Directors of all Executive Departments establish policies and procedures for the acceptance and/or prohibition of gifts to individuals in their departments. The City Council President, the Constitutional Officers and the Chief Executive Officers of the independent agencies shall also establish policies and procedures for the acceptance and/or prohibition of gifts to individuals employed by their agency. The policies shall provide guidelines for all gifts, including, but not limited to, dinners, official events, tickets, trips, lodging, retirement gifts, food gifts and conferences. The policies should be based upon an analysis of risks and strive for maximum transparency and minimum acceptance of gifts by employees and officials of the City. The Office of Ethics, Compliance and Oversight and the Office of General Counsel shall assist in the development of the policies.*

*(c)* *Fees for Speeches, Speaking and Writing Articles. No full time officer or employee of the City or any independent agency may accept a fee or anything of value for a written article, a speech, an address, or other oral presentation at an event, from a party listed in subsection (a). Speech, address, or other oral presentation includes a formal address, lecture, panel discussion, or other presentation that a full time officer or employee of the City or any independent agency has been invited to make to a gathering of persons. A full time officer or employee of the City or an independent agency may receive payment or reimbursement for necessary expenses related to any such activity only upon approval in writing by the officer's or employee's department or agency director. A copy of the approval shall be filed with the Office of Ethics, Compliance and Oversight. Any official or employee required by state law to file a Statement of Financial Interests or a Full and Public Disclosure of Financial Interests statement is exempt from this Section 602.701(c), Ordinance Code.* *(Ord. 2018-710-E , § 2)*