



Summary of Final Board Determination

Christopher Walsh

Candidate, 2013, Council District 51

Program participant: \$92,400 in public funds received

1. Accepting a contribution from a corporation \$587

Campaigns may not accept, either directly or by transfer, a campaign contribution or loan, or guarantee or other security for such loan, from any corporation, limited liability company (LLC), or partnership. *See* N.Y.C. Charter § 1052(a)(13); Admin. Code §§ 3-702(8), 3-703(1)(1); Board Rules 1-04(c)(1), (e), (g). If a corporation provides goods or services to a campaign at less than fair market value, the difference between the fair market value and the amount charged is an in-kind contribution to a campaign. *See* Admin. Code § 3-702(8); Board Rule 1-04(g)(1), (3), (4), (5). When a campaign accepts a prohibited contribution, it must promptly return it by bank or certified check. *See* Board Rule 1-04(c)(1).

Next Generation Group, Inc., did not charge the Campaign the applicable New York State sales tax of \$337. The unpaid tax is a prohibited corporate in-kind contribution. The Campaign was notified about this prohibited contribution, but did not return it to the vendor.

The Board assessed a penalty of \$587 for this violation.

2. Accepting a contribution from an unregistered political committee \$120

Campaigns may not accept a contribution from a political committee unless the political committee is registered with the CFB or registers with the CFB within 10 days of receipt of the contribution. *See* Admin. Code §§ 3-702(8), (11), 3-703(1)(k), 3-707; Board Rules 1-04(c)(1), (d), (g).

The Campaign accepted a \$120 in-kind contribution from the Democratic County Committee, an unregistered political committee. The Campaign promptly refunded the contribution upon notice from the Board.

The Board assessed a penalty of \$120 for this violation.