

Sanchez, Rodzandra (COE)

From: Diaz-Greco, Gilma M. (COE)
Sent: Tuesday, February 07, 2017 1:56 PM
To: Sanchez, Rodzandra (COE)
Subject: Margarita Olano, Board Support Specialist, Homeless Trust (gifts) INQ 17-35,

INQ 17-35 Olano

From: Turay, Radia (COE)
Sent: Tuesday, February 07, 2017 1:54 PM
To: Sanchez, Rodzandra (COE) <Rodzandra.Sanchez@miamidade.gov>
Cc: Diaz-Greco, Gilma M. (COE) <Gilma.Diaz-Greco@miamidade.gov>; Perez, Martha D. (COE) <perezmd@miamidade.gov>
Subject: FW: INQ 17-35, Margarita Olano, Board Support Specialist, Homeless Trust (gifts)

From: Turay, Radia (COE)
Sent: Tuesday, February 07, 2017 1:54 PM
To: Olano, Margarita (HT) <OLAN1@miamidade.gov>
Cc: Centorino, Joseph (COE) <Joseph.Centorino@miamidade.gov>
Subject: INQ 17-35, Margarita Olano, Board Support Specialist, Homeless Trust (gifts)

Dear Ms. Olano,

You have inquired concerning whether a County employee that owns a tax preparation business has to report/disclose fees over \$100 that he/she earns in their tax preparation business from the tax services that he/she provides to County co-workers.

Background

You are a Board Support Specialist for the Homeless Trust. You have two co-workers that both own companies that provide tax preparation services. Your co-workers, in their tax preparation businesses, prepare taxes for a number of County employees.

Analysis

Section 2-11.1(e) of the County Ethics Ordinance governs gifts, and disclosure of gifts is addressed in Section 2-11.1(e)(4) of the ordinance. Under the latter section, gifts, or a series of gifts received from any one person or entity, which have a value in excess of One Hundred Dollars (\$100.00), must be disclosed by public officials or employees in the County on the form required by Chapter 112, Florida Statutes, for “local officers.”

Under Section 2-11.1(e)(1), a gift is defined as the “transfer of anything of economic value...without adequate and lawful consideration.” You have indicated that the monies that you are referring to, were paid to the employees that own the tax preparation business, as lawful consideration for preparing the taxes of their co-workers. The monies received therefore do not fit into the definition of “gift” under the Ethics Code and need not be disclosed as same.

Please note however, that employees that own the tax preparation business must obtain permission to engage in outside employment on an annual basis and file an Outside Employment Statement, which requires that they disclose the source and amount of the total income earned from their outside employment, with the County's Elections Department by noon on July 1st of each year. *See* AO 7-1; and Sec. 2-11.1(k)(2), County Ethics Code.

This opinion is based on the facts presented. If any of these facts change, please contact us.

Sincerely,

RADIA TURAY

Staff Attorney

Miami-Dade Commission on Ethics and Public Trust

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Ethics.miamidade.gov

From: Margarita Olano [<mailto:olan1@miamidade.gov>]

Sent: Monday, January 30, 2017 10:59 AM

To: Ethics (COE) <ethics@miamidade.gov>

Subject: Outside business and employees which are customers

If an employee has an outside business and has other county employees as clients of that outside business, does the employee that has the outside business have to report fees over \$100 received from the employee clients?