

0-31-77

STATE OF NEW JERSEY
ELECTION LAW ENFORCEMENT
COMMISSION
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December 12, 1977

C.A. Haverly, Treasurer
Taxpayers Political Action
Committee
78 Broadway
Denville, New Jersey 07834

Re: The New Jersey Campaign Contributions and Expenditures
Reporting Act, Chapter 83, Laws of 1973 as
Amended and Supplemented ("the Act")
Your Letter Dated June 7, 1977 and November 7, 1977
Opinion #(0-31-77)

Dear Mr. Haverly:

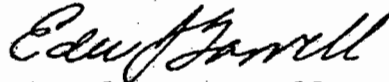
Your letters of June 7, 1977 and November 7, 1977 to the
New Jersey Election Law Enforcement Commission ("the Commission")
including a request for advisory opinions, have been forwarded
to me for reply.

Regulation 15.38(a) adopted by the Commission provides
that any two or more persons acting jointly, or any corporation,
partnership or any other incorporated or unincorporated
association (including any "political action committee"), which
is principally organized, or the principal business of which
is, to engage in political activity as defined in Section
19:25-1.7 of the Regulations, is deemed to be a political
committee with respect to any election in which it makes a
contribution to or on behalf of one or more candidates for
public office or with respect to any public question. Sub-
section (c) of that same Regulation provides that any two or
more persons acting jointly, or any corporation, partnership
or other incorporated or unincorporated association, whether
or not it is principally organized to engage in political
activity, which makes any expenditure or otherwise aids
or promotes the nomination, election or defeat of any candidate
or candidates for public office or acts with respect to any
public question in a manner other than that described in
subsection (b) is deemed to be a political committee with
respect to such election. Every political committee as
described above is subject to the filing and other requirements
of the Act, including pre-election and post-election reporting.
All expenditures by a political committee directly relating
to the campaign of a candidate or candidates or a political
question in an election, as well as all cash or in-kind
contributions, must be allocated by the political committee

to the candidate or candidates being supported by that committee or to the public question to which they relate, and reported in accordance with the requirements of the Act and the regulations.

While the title of your organization indicates a political orientation, the Commission is unable to determine, based on the facts set forth in your letters, the nature of Taxpac's activities. If the activities of Taxpac constitute expenditures on behalf of one or more candidates or with respect to a public question, Taxpac would come within the definition of "political committee" as set forth in Regulation 15.38(c) and would be subject to the reporting requirements of the Act. If the activities of Taxpac constitute contributions on behalf of one or more candidates or with respect to a public question, your committee's obligation to report as a political committee would depend upon whether Taxpac falls within the scope of Regulation 15.38(a).

Very truly yours,



Edward J. Farrell
Legal Counsel

EJF:jj