

Opinion No. 594**Elections—Corrupt Practices Act
—Vouchers, Filing of.**

HELD: The Corrupt Practices Act requires candidates to file with the proper public officers vouchers for all expenditures in excess of the sum of \$5.00.

August 21, 1934.

You have submitted for my opinion the following inquiry: "For the guidance of this office, in connection with the filing of expense accounts by candidates, will you please advise this office as to whether receipts or vouchers, supporting all items of \$5.00 and up, are required to be attached to expense accounts required by the corrupt practices act."

We confess that we have had no little difficulty in trying to discover the intention of the people as expressed in the Initiative Act of November, 1912 incorporated in Chapter 6, Part I of the Penal Code, being Sections 10773-10819 R. C. M. 1921. Section 10776, which provides for the filing within fifteen days by every candidate of "an itemized sworn statement, setting forth in detail all the moneys contributed, expended or promised by him to aid and promote his nomination or election * * *," says nothing at all about filing vouchers for expenditures in excess of \$5.00, nor do we find anything direct in the other sections of said Chapter 6. In Section 10777 we find certain requirements, in the way of keeping de-

tailed accounts and receipts, made of the treasurer of a political committee, persons who spend more than \$50.00 for political purpose, and political agent and candidate. It also provides further:

"Every person receiving or expending money or incurring liability by authority or in behalf of or to promote the success or defeat of such committee, agent, candidate, or other person or political party or organization, shall on demand, and in any event within fourteen days after such receipt, expenditure, or incurrence of liability give such treasurer, agent, candidate, or other person on whose behalf such expense or liability was incurred detailed account thereof, with proper vouchers. Every payment, except payments less in the aggregate than five dollars to any person, shall be vouched for by a receipted bill stating the particulars of expense. Every voucher, receipt, and account hereby required shall be a part of the accounts and files of such treasurer, agent, candidate, or other person, and shall be **preserved by the public officer with whom it shall be filed** for six months after the election to which it refers."

Section 10819, after providing form of statement of expenses from "candidates and others," reads:

"Attached to said affidavit shall be a full and complete account of the receipts, contributions, and **expenses of said affiant, and of his supporters** of which he has knowledge, **with numbered vouchers for all sums and payments for which vouchers are required** as to all money expended by affiant."

In this sentence the word "affiant" must have reference to the candidate himself as it refers to his supporters. The next sentence of this section makes similar requirements of the treasurer of any political committee, or any political party or organization and of any person who has received or expended a sum in excess of \$50.00.

Reading these two sections together, 10777 and 10819, we must conclude that the phrase "with numbered vouchers for all sums and payments for which vouchers are required as to all money expended by affiant!" refers to all expenditures by a candidate in excess of \$5.00 and that each candidate must file

with the proper public officer vouchers or receipts for all sums expended in excess of \$5.00 together with his affidavit and account. This construction, we believe, is in harmony with the purpose of the act and the object sought to be accomplished.