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State of Florida
COMMISSION ON ETHICS
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"A Public Office is a Public Trust"

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MEMORANDUM

TO: Commission Members
FROM: Gray Schafer, Assistant General Counsel (GS)
DATE: January 10, 2024
RE: Rule Hearing on amendments to Chapter 34-8

The Commission is being asked to consider and approve rulemaking involving updates to Chapter 34-8, Florida Administrative Code (F.A.C.) and incorporated materials (the instructions for the CE Form 6, CE Form 6F, CE Form 6X, CE Form 1, and CE Form 1X). The rule amendments have been duly noticed and materials have been provided to the Joint Administrative Procedures Committee. This rulemaking is necessary to update and clarify our rules—and the materials incorporated within them—in two areas regarding financial disclosure.

The first rulemaking change concerns identifying sources of income on the CE Form 6 ("Full and Public Disclosure of Financial Interests"), which is a financial disclosure form called for by the Florida Constitution. Article II, Section 8(a) of the Florida Constitution requires certain public officers and candidates to complete a CE Form 6. Article II, Section 8(i)(1)b. states the CE Form 6 shall be on a form prescribed by the Commission on Ethics and gives the Commission the authority to prescribe rules under which the CE Form 6 is to be filed, including rules regarding the disclosure of income. Further rulemaking authority regarding this Form is given to the Commission in Section 112.322(9), which allows the Commission "to make such rules not inconsistent with law" interpreting the disclosures established by Article II, Section 8 of the Florida Constitution. (emphasis added).

The Commission has engaged in rulemaking concerning the requirements of the CE Form 6, and has incorporated the instructions for completing the CE Form 6 by reference in several rules as

well. Currently, a rule and the instructions concerning the CE Form 6—as well as its related Forms, the CE Form 6F ("Final Full and Public Disclosure of Financial Interests") and the CE Form 6X ("Amendment to Full and Public Disclosure of Financial Interests")—require filers to specifically name each source of income that exceeds the applicable reporting threshold in the "Income" section of the Form. The specific rule requiring this is Rule 34-8.005, F.A.C.

As discussed at the last Commission meeting, disclosing the name of such sources may place a filer, who is an attorney, in violation of Rule 4-1.6(a) of the Rules Regulating the Florida Bar. Rule 4-1.6(a) states that, absent consent from a client, an attorney "must not reveal information related to a client's representation[.]" The Professional Ethics Committee of the Florida Bar has interpreted this confidentiality rule to be broader than statutory attorney-client privilege, and has found the rule pertains to "any information related to the representation of a client." Florida Bar Professional Ethics Comm. Op. 07-1 (emphasis added). The Professional Ethics Committee has also raised concerns that an attorney—who is a public officer—may be in violation of the duty of confidentiality created by Rule 4-1.6(a) were he or she to disclose a client's identity on a financial disclosure form. See Florida Bar Professional Ethics Comm. Op. 77-25.

The Commission on Ethics has no authority to interpret Rule 4-1.6(a). However, if the duty of confidentiality in Rule 4-1.6(a) indeed extends to the identities of legal clients, there is a concern that an attorney may be in violation of Rule 4-1.6(a) if he or she discloses a client's identity on a CE Form 6. Considering that Section 112.322(9) only allows the Commission to prescribe rules concerning financial disclosure that are "not inconsistent with law," it is proposed herein that any Commission rule requiring an attorney to disclose the identity of a legal client should be amended to avoid the potential of placing the attorney in violation of Rule 4-1.6(a).

Given the foregoing, it is proposed that Rule 34-8.005 be amended to include a new subsection—subsection 5—that would allow an attorney to indicate on their CE Form 6 that they have a "Legal Client" who meets the disclosure criteria without providing further identifying information. Similar language will need to be added to the instructions for completing the CE Form 6, CE Form 6F, and CE Form 6X, which are incorporated by reference in Rules 34-8.001, 34-8.002, 34-8.008, and 34-8.009, F.A.C.

The second rulemaking change is to the instructions on the training certification portions of the disclosure forms. Currently, the instructions on the CE Form 6, CE Form 6X, CE Form 1 ("Statement of Financial Interests") and CE Form 1X ("Amendment to Statement of Financial Interests") indicate that elected local officers of independent special districts, and any person appointed to fill a vacancy on an independent special district board, must certify on their disclosure form that they have completed the statutorily mandated four hours of ethics training. This was pursuant to a recent statutory addition in Section 112.3142(2)(d), Florida Statutes, which required these types of officers to receive four hour of annual ethics training beginning on January 1, 2024. However, while the statutory change required these officers to begin receiving the four hours of annual training, they have the entirety of 2024 to complete that training, and they will not need to certify their compliance until they submit their financial disclosure for 2024, which will be after the 2024 calendar year is complete. For that reason, it is premature to mention them in the instructions for this portion of the forms.

The proposed amendment will be to the instructions for the CE Form 6, CE Form 6X, CE Form 1, and CE Form 1X, which are incorporated by reference in Rules 34-8.001, 34-8.009, 34-8.202 and 34-8.209. The amendment will remove the reference to these types of officers from the instructions in the *training certification portion*. This removal will be temporary, and it is anticipated that these types of officers will be added back into the instructions for this portion in the near future.

The Notice of Proposed Rulemaking, the text of the proposed amended rules, and the proposed amended instructions that will need to be incorporated by reference into the rules are attached. You will be asked to approve this proposed rulemaking at your January 26, 2024, Commission meeting.

Attachments

1. If the Company is responsible for the delay of an examination, the inability to conduct an examination as scheduled, or the inability to complete an examination, the Company shall be required to reimburse the FHCF for all the usual and customary expenses connected to such delay, cancellation, or incompleteness.

2. If the FHCF finds any Company's records or other necessary information to be inadequate or inadequately posted, recorded, or maintained, the FHCF may employ experts to reconstruct, rewrite, record, post, or maintain such records or information, at the expense of the Company being examined.

3. A Company required to reimburse the FHCF for costs as required in subparagraphs 1. and 2., is liable for interest on the amount owed to the FHCF from the date the FHCF pays such expenses until the date payment from the Company is received. The applicable interest rate will be the average rate earned by the SBA for the FHCF for the first four months of the current Contract Year plus 5%. The payment of reimbursements or refunds by the FHCF to the Company will be offset by any amounts owed by that Company to the FHCF under this paragraph.

(6) Company contact information. Companies must submit Form FHCF C-1, Company Contact Information, by March 1 preceding each Contract Year to the FHCF Administrator, ~~Paragon Strategic Solutions Inc., 8200 Tower, 5600 West 83rd Street, Suite 1100, Minneapolis, Minnesota 55437.~~ A New Participant must submit Form FHCF C-1 within 30 calendar days after writing its first Covered Policy. This form must be updated by the Company as the information provided thereon changes. The FHCF shall have the right to rely upon the information provided by the Company to the FHCF on this form until receipt by the FHCF of a new properly completed Form FHCF C-1 from the Company.

(7) Deadlines. If any deadline provided for herein falls on a Saturday, Sunday or on a legal State of Florida or federal holiday, then the actual due date will be the day immediately following the applicable due date which is not a Saturday, Sunday or legal State of Florida or federal holiday.

(8) All the forms adopted and incorporated by reference in this rule may be obtained from the FHCF website at ~~https://fhcf.sbafla.com or by contacting the Florida Hurricane Catastrophe Fund Administrator, Paragon Strategic Solutions Inc., 8200 Tower, 5600 West 83rd Street, Suite 1100, Minneapolis, MN 55437.~~

Rulemaking Authority 215.555(3) FS. Law Implemented 215.555(2), (3), (4), (5), (6), (7), (15), 627.351(6) FS. History--New 5-17-99, Amended 6-19-00, 6-3-01, 6-2-02, 11-12-02, 5-13-03, 5-19-04, 8-29-04, 5-29-05, 5-10-06, 5-8-07, 6-8-08, 3-30-09, 8-2-09, 3-29-10, 8-8-10, 7-20-11, 5-22-12, 3-17-13, 4-24-14, 5-12-15, 3-13-16, 1-24-17, 2-5-18, 1-29-19, 9-17-19, 1-22-20, 2-8-21, 2-7-22, 8-18-22, 3-7-23, XX-24.

NAME OF PERSON ORIGINATING PROPOSED RULE: Gina Wilson, FHCF Chief Operating Officer, State Board of Administration of Florida.

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: The Trustees of the State Board of Administration of Florida.

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: December 19, 2023

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: October 10, 2023

COMMISSION ON ETHICS

RULE NOS.:	RULE TITLES:
34-8.001	General
34-8.002	General Rules for Filing the CE Form 6 - Full and Public Disclosure of Financial Interests
34-8.005	Disclosure of Sources and Amounts of Income
34-8.008	Final Filing Using the CE Form 6F
34-8.009	Amended Filing Using the CE Form 6X
34-8.202	General Rules for Filing the CE Form 1 - Statement of Financial Interests
34-8.209	Amended Filing Using the CE Form 1X



PURPOSE AND EFFECT: This rulemaking has two purposes. The first purpose is to clarify that, in the income sections of the CE Form 6 -- Full and Public Disclosure of Financial Interests, CE Form 6F -- Final Full and Public Disclosure of Financial Interests, and CE Form 6X -- Amendment to Full and Public Disclosure of Financial Interests, a filer does not have to disclose identifying information concerning an income source if it would violate confidentiality or privilege pursuant to the law or rules governing attorneys. In such an instance, the filer may indicate they have a "Legal Client" meeting the disclosure criteria without providing further information. The Commission on Ethics has rulemaking authority in the Constitution to develop rules regarding the disclosure of income on these particular Forms. The second purpose is to clarify in the instructions for the CE Form 6 and CE Form 6X, as well as in the instructions for the CE Form 1 -- Statement of Financial Interests and the CE Form 1X -- Amendment to Statement of Financial Interests, that the training certification portion does not yet have to be completed by elected local officers of independent special districts, or any person appointed to fill a vacancy on an independent special district board. While these types of officers must begin receiving four hours of ethics training during 2024, they will not have to certify receiving that training until they file their 2024 financial disclosure, which will be after the 2024 calendar year is complete. For that reason, it is premature to mention them in the instructions for this portion of the forms, and the amendment will remove that reference, at least temporarily.

SUMMARY: First, Rule 34-8.005 is being amended to include a new subsection, which will indicate CE Form 6 filers, who are attorneys, will not have to disclose a legal client as a primary or secondary source of income if it will violate the law or rules governing attorneys. The subsection will indicate that filers can instead write "Legal Client" in the disclosure fields without providing further information.

Second, language allowing CE Form 6 filers to refrain from disclosing identifying information about legal clients in the income portion of the form, and prompting them to write "Legal Clients" in the disclosure fields instead, will be added to the instructions for the CE Form 6, CE Form 6F, and CE Form 6X, which are incorporated by reference in the following enumerated rules (Rules 34-8.001, 34-8.002, 34-8.008, and 34-8.009).

Third, any reference to elected local officers of independent special districts, and any person appointed to fill a vacancy on an elected special district board, in the training certification portion of the instructions for the CE Form 6, CE Form 6X, CE Form 1, and CE Form 1X, will be removed. These instructions are incorporated by reference in the following enumerated rules (Rules 34-8.001, 34-8.002, 34-8.009, 34-8.202, and 34-8.209).

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: Approximately 40,000 persons are required by law to file the CE Form 6 and CE Form 1 (and related forms) each year, depending on their positions. Other than the amount of time that they expend to complete the forms, any economic impact is nominal. The Commission will absorb in its annual budget the costs of creating and maintaining the electronic filing system which will be used to submit both the CE Form 6 and CE Form 1 filings beginning January 1, 2024.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: Art. II, Section 8, Fla. Const., 112.3147, 112.322(9), FS

LAW IMPLEMENTED: Art. II, Section 8, Fla. Const., 112.3144, 112.3145, FS

A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: January 26, 2024, 8:30 a.m.

PLACE: First District Court of Appeal, Third Floor Courtroom, 2000 Drayton Drive, Tallahassee, Florida.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 3 days before the workshop/meeting by contacting: Diana Westberry, Office Manager, Florida Commission on Ethics (850)488-7864. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Steven Zuilkowski, General Counsel, or Gray Schafer, Assistant General Counsel, Florida Commission on Ethics, (850)488-7864

THE FULL TEXT OF THE PROPOSED RULE IS:

34-8.001 General.

(1) No change.

(2) As used in this chapter and as referenced in the electronic filing system created and maintained by the Commission as provided in Section 112.31446, F.S., unless the context otherwise requires:

a. "CE Form 6 – Full and Public Disclosure of Financial Interests" means the fields of information required to complete the full and public disclosure requirements of Section 8, Art. II of the State Constitution, as set forth by the instructions available at [www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX 15809 \(2/2024\) \(1/2024\)](http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX 15809 (2/2024) (1/2024)).

b. "CE Form 6F – Final Full and Public Disclosure of Financial Interests" means the fields of information required to complete the final disclosure statement required by Section 112.3144(10), F.S., as set forth by the instructions available at [www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX 15811 \(2/2024\) \(1/2024\)](http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX 15811 (2/2024) (1/2024)).

c. "CE Form 6X – Amendment to Full and Public Disclosure of Financial Interests" means the fields of information required on an amendment to a full and public disclosure of financial interest submitted pursuant to Section 112.3144(11), F.S., as set forth by the instructions available at [http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX 15813 \(2/2024\) \(1/2024\)](http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX 15813 (2/2024) (1/2024)).

d. "CE Form 1 – Statement of Financial Interests" means the fields of information required to complete the statement of financial interests requirements of s. 112.3145, Florida Statutes, as set forth by the instructions available at

www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX45845 (2/2024) (1/2024).

e. No change.

f. "CE Form 1X – Amendment to Statement of Financial Interests" means the fields of information required on an amendment to a statement of financial interests submitted pursuant to s. 112.3145(13), Florida Statutes, as set forth by the instructions available at www.fl.rules.org/Gateway/reference.asp?No=Ref-XXXXX45849 (2/2024) (1/2024).

PROPOSED EFFECTIVE DATE February 29, 2024.

Rulemaking Authority Art. II, Section 8, Fla. Const., 112.3144, 112.31446, 112.3145, 112.3147, 112.322(9) FS. Law Implemented Art. II, Section 8, Fla. Const., 112.3144, 112.3145, FS. History–New 4-7-77, Formerly 34-8.01, Amended 8-7-94, 11-7-01, 1-1-22, 1-1-23, 1-1-24, _____.

34-8.002 General Rules for Filing the CE Form 6 – Full and Public Disclosure of Financial Interests.

(1) Every person who holds an office specified in Rule 34-8.003, F.A.C., must file full and public disclosure of his or her financial interests with the Commission by July 1 of each year during which he or she is in office, and every person who held an office specified in Rule 34-8.003, F.A.C., on December 31st of a year must file full and public disclosure of his or her financial interests with the Commission by July 1 of the following year, except that candidates who have already filed with a qualifying officer as part of qualifying are not required to also file with the Commission. Full and public disclosure of financial interests means completing, through the electronic filing system created and maintained by the Commission as provided in Section 112.31446, F.S., a sworn disclosure filing, identified in the system as the CE Form 6 – Full and Public Disclosure of Financial Interests, showing net worth, assets, liabilities, and sources of income. The instructions for completing the Full and Public Disclosure of Financial Interests (2/2024) (1/2024)

<http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX45840>, are incorporated by reference herein and may be obtained without cost from the Florida Commission on Ethics, P.O. Drawer 15709, Tallahassee, Florida 32317-5709, and may also be downloaded from the Commission’s website: www.ethics.state.fl.us. A candidate for an elective office specified in Rule 34-8.003, F.A.C., or otherwise specified by law must file this information prior to or at the time he or she qualifies as a candidate.

(2) No change.

(3) No change.

(4) No change.

PROPOSED EFFECTIVE DATE February 29, 2024.

Rulemaking Authority Art. II, Section 8, Fla. Const., 112.3144, 112.31445, 112.31446, 112.3145, 112.3147, 112.322(9) FS. Law

Implemented Art. II, Section 8, Fla. Const., 112.3144 FS. History–New 4-7-77, Amended 10-3-84, Formerly 34-8.02, Amended 8-7-94, 7-2-00, 11-7-01, 1-19-11, 1-1-12, 1-1-13, 1-1-14, 1-1-15, 1-1-16, 1-1-17, 1-1-18, 1-1-19, 1-1-20, 1-1-21, 1-1-22, 1-1-23, 1-1-24, _____.

34-8.005 Disclosure of Sources and Amounts of Income.

The Commission shall prescribe as part of the CE Form 6 – Full and Public Disclosure of Financial Interests provisions for the disclosure of sources and amounts of income and for the disclosure of secondary sources of income as required by Article II, Section 8 of the Florida Constitution.

(1) No change.

(2) No change.

(3) No change.

(4) No change.

(5) If disclosure of identifying information regarding a source of income or secondary source of income will violate confidentiality or privilege pursuant to law or rules governing attorneys, a filer, who is also an attorney, may indicate he or she has a legal client meeting the disclosure criteria without providing further information about the client. The filer in such circumstances may write "Legal Client" in the disclosure fields without providing any further information.

PROPOSED EFFECTIVE DATE February 29, 2024.

Rulemaking Authority Art. II, Section 8, Fla. Const., 112.3144, 112.3147, 112.322(9) FS. Law Implemented Art. II, Section 8, Fla. Const. History–New 4-7-77, Formerly 34-8.05, Amended 1-1-22, 1-1-24, _____.

34-8.008 Final Filing Using the CE Form 6F.

(1) Each person who is required to file full and public disclosure of financial interests shall, within 60 days of leaving his or her public position, complete and file through the electronic filing system created and maintained by the Commission as provided in Section 112.31446, F.S., a final disclosure statement covering the period between January 1 of the year in which the person leaves and his or her last day in the position, unless he or she takes another position within that 60-day period which requires full and public disclosure. The final filing shall be identified in the system as the CE Form 6F – Final Full and Public Disclosure of Financial Interests. The instructions for completing the Final Full and Public Disclosure of Financial Interests (2/2024) (1/2024), <http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX45842>, are incorporated by reference herein and may be obtained without cost from the Florida Commission on Ethics, P.O. Drawer 15709, Tallahassee, Florida 32317-5709, and may also be downloaded from the Commission’s website: www.ethics.state.fl.us. The filer may include attachments or other supporting documentation when filing a disclosure.

(2) No change.

(3) No change.

PROPOSED EFFECTIVE DATE February 29, 2024

Rulemaking Authority Art. II, Section 8, Fla. Const., 112.3144, 112.31446, 112.3147, 112.322(9) FS. Law Implemented Art. II, Section 8, Fla. Const., 112.3144(5) FS. History--New 11-7-01, Amended 1-19-11, 1-1-12, 1-1-13, 1-1-14, 1-1-15, 1-1-16, 1-1-17, 1-1-18, 1-1-19, 1-1-20, 1-1-21, 1-1-22, 1-1-23, 1-1-24,_____.

34-8.009 Amended Filing Using the CE Form 6X.

(1) At any time after submitting the CE Form 6 – Full and Public Disclosure of Financial Interests, a person may amend his or her original disclosure filing to add to or modify the information originally reported. Filers shall complete an amended filing through the electronic filing system created and maintained by the Commission as provided in Section 112.31446, F.S., which will allow them to access and complete the disclosure filing identified in the system as the CE Form 6X – Amendment to the Full and Public Disclosure of Financial Interests. The instructions for completing the Amendment to the Full and Public Disclosure of Financial Interests (2/2024) (~~1/2024~~),

<http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 45814>, are incorporated by reference herein and may be obtained without cost from the Florida Commission on Ethics, P.O. Drawer 15709, Tallahassee, Florida 32317-5709, and may also be downloaded from the Commission’s website: www.ethics.state.fl.us. The filer may include attachments or other supporting documentation when filing a disclosure.

- (2) No change.
- (3) No change.

PROPOSED EFFECTIVE DATE February 29, 2024

Rulemaking Authority Art. II, Section 8, Fla. Const., 112.3144, 112.31446, 112.3147, 112.322(9) FS. Law Implemented Art. II, Section 8, Fla. Const., 112.3144(7) FS. History--New 11-7-01, Amended 1-19-11, 1-1-12, 1-1-13, 1-1-14, 1-1-15, 1-1-16, 1-1-17, 1-1-18, 1-1-20, 1-1-21, 1-1-22, 1-1-24,_____.

34-8.202 General Rules for Filing the CE Form 1 – Statement of Financial Interests.

(1) A person who was a local officer as defined in Section 112.3145, F.S., except for those local officers specified in Section 112.3144(1)(d), F.S., on December 31st of a year must file by July 1 of the following year a statement of financial interests on the form prescribed by the Commission, CE Form 1 – Statement of Financial Interests. A statement of financial interests means completing, through the electronic filing system created and maintained by the Commission as provided in s. 112.31446, a disclosure filing, identified in the system as the CE Form 1 – Statement of Financial Interests. The instructions for completing the Statement of Financial Interests (2/2024) (~~1/2024~~),

<http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 45816>, are incorporated by reference herein and may be obtained without cost from the Florida Commission on

Ethics, P.O. Drawer 15709, Tallahassee, Florida 32317-5709, and may also be downloaded from the Commission’s website: www.ethics.state.fl.us.

- (2) No change.
- (3) No change.
- (4) No change.
- (5) No change.
- (6) No change.

PROPOSED EFFECTIVE DATE February 29, 2024

Rulemaking Authority 112.3145, 112.31445, 112.31446, 112.3147, 112.322(9) FS. Law Implemented 112.3145, 112.312(10) FS. History--New 11-7-01, Amended 1-19-11, 1-1-12, 1-1-13, 1-1-14, 1-1-15, 1-1-16, 1-1-17, 1-1-18, 1-1-19, 1-1-20, 1-1-21, 1-1-22, 1-1-23, 1-1-24,_____.

34-8.209 Amended Filing Using the CE Form 1X.

(1) At any time after submitting the CE Form 1 – Statement of Financial Interests, a person may amend his or her original disclosure filing to add to or modify the information originally reported. Filers shall complete an amended filing through the electronic filing system created and maintained by the Commission as provided in s. 112.31446, Florida Statutes, which will allow them to access and complete the disclosure filing identified in the system as the CE Form 1X – Amendment to Statement of Financial Interests. The instructions for completing the Amendment to Statement of Financial Interests (2/2024) (~~1/2024~~)

<http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 45820>, is incorporated by reference herein and may be obtained without cost from the Florida Commission on Ethics, P.O. Drawer 15709, Tallahassee, Florida 32317-5709, and may also be downloaded from the Commission’s website: www.ethics.state.fl.us. The filer may include attachments or other supporting documentation when filing a disclosure.

- (2) No change.

PROPOSED EFFECTIVE DATE February 29, 2024.

Rulemaking Authority 112.3145(13), 112.31446, 112.3147, 112.322(9) FS. Law Implemented 112.3145(9) FS. History--New 11-7-01, Amended 1-19-11, 1-1-12, 1-1-13, 1-1-14, 1-1-15, 1-1-16, 1-1-17, 1-1-18, 1-1-20, 1-1-21, 1-1-22, 1-1-24,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Gray Schafer, Assistant General Counsel, Florida Commission on Ethics, (850)488-7864

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Kerrie J. Stillman, Executive Director, Florida Commission on Ethics

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: December 18, 2023

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: December 15, 2023, and December 18, 2023

34-8.001 General.

(1) No change.

(2) As used in this chapter and as referenced in the electronic filing system created and maintained by the Commission as provided in Section 112.31446, F.S., unless the context otherwise requires:

a. "CE Form 6 – Full and Public Disclosure of Financial Interests" means the fields of information required to complete the full and public disclosure requirements of Section 8, Art. II of the State Constitution, as set forth by the instructions available at www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX 15809 (2/2024) (1/2024).

b. "CE Form 6F – Final Full and Public Disclosure of Financial Interests" means the fields of information required to complete the final disclosure statement required by Section 112.3144(10), F.S., as set forth by the instructions available at www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX 15811 (2/2024) (1/2024).

c. "CE Form 6X – Amendment to Full and Public Disclosure of Financial Interests" means the fields of information required on an amendment to a full and public disclosure of financial interest submitted pursuant to Section 112.3144(11), F.S., as set forth by the instructions available at <http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX 15813> (2/2024) (1/2024).

d. "CE Form 1 – Statement of Financial Interests" means the fields of information required to complete the statement of financial interests requirements of s. 112.3145, Florida Statutes, as set forth by the instructions available at www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX 15815 (2/2024) (1/2024).

e. "CE Form 1F – Final Statement of Financial Interests" means the fields of information required to complete the final disclosure statement required by s. 112.3145(2)(b), Florida Statutes, as set forth by the instructions available at www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX 15817 (2/2024) (1/2024).

f. "CE Form 1X – Amendment to Statement of Financial Interests" means the fields of information required on an amendment to a statement of financial interests submitted pursuant to s. 112.3145(13), Florida Statutes, as set forth by the instructions available at www.fl.rules.org/Gateway/reference.asp?No=Ref-XXXXX 15819 (2/2024) (1/2024).

PROPOSED EFFECTIVE DATE February 29, 2024.

Rulemaking Authority Art. II, Section 8, Fla. Const., 112.3144, 112.31446, 112.3145, 112.3147, 112.322(9) FS. Law Implemented Art. II, Section 8, Fla. Const., 112.3144, 112.3145, FS. History–New 4-7-77, Formerly 34-8.01, Amended 8-7-94, 11-7-01, 1-1-22, 1-1-23, 1-1-24, ____.

34-8.002 General Rules for Filing the CE Form 6 – Full and Public Disclosure of Financial Interests.

(1) Every person who holds an office specified in Rule 34-8.003, F.A.C., must file full and public disclosure of his or her financial interests with the Commission by July 1 of each year during which he or she is in office, and every person who held an office specified in Rule 34-8.003, F.A.C., on December 31st of a year must file full and public disclosure of his or her financial interests with the Commission by July 1 of the following year, except that candidates who have already filed with a qualifying officer as part of qualifying are not required to also file with the Commission. Full and public disclosure of financial interests means completing, through the electronic filing system created and maintained by the Commission as provided in Section 112.31446, F.S., a sworn disclosure filing, identified in the system as the CE Form 6 – Full and Public Disclosure of Financial Interests, showing net worth, assets, liabilities, and sources of income. The instructions for completing the Full and Public Disclosure of Financial Interests (2/2024) (1/2024) <http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX 15810>, are incorporated by reference herein and may be obtained without cost from the Florida Commission on Ethics, P.O. Drawer 15709, Tallahassee, Florida 32317-5709, and may also be downloaded from the Commission's website: www.ethics.state.fl.us. A candidate for an elective office specified in Rule 34-8.003, F.A.C., or otherwise specified by law must file this information prior to or at the time he or she qualifies as a candidate.

(2) No change.

(3) No change.

(4) No change.

PROPOSED EFFECTIVE DATE February 29, 2024.

Rulemaking Authority Art. II, Section 8, Fla. Const., 112.3144, 112.31445, 112.31446, 112.3145, 112.3147, 112.322(9) FS. Law Implemented Art. II, Section 8, Fla. Const., 112.3144 FS. History–New 4-7-77, Amended 10-3-84, Formerly 34-8.02, Amended 8-7-94, 7-2-00, 11-7-01, 1-19-11, 1-1-12, 1-1-13, 1-1-14, 1-1-15, 1-1-16, 1-1-17, 1-1-18, 1-1-19, 1-1-20, 1-1-21, 1-1-22, 1-1-23, 1-1-24, ____.

34-8.005 Disclosure of Sources and Amounts of Income.

The Commission shall prescribe as part of the CE Form 6 – Full and Public Disclosure of Financial Interests provisions for the disclosure of sources and amounts of income and for the disclosure of secondary sources of income as required by Article II, Section

8 of the Florida Constitution.

- (1) No change.
- (2) No change.
- (3) No change.
- (4) No change.

(5) If disclosure of identifying information regarding a source of income or secondary source of income will violate confidentiality or privilege pursuant to law or rules governing attorneys, a filer, who is also an attorney, may indicate he or she has a legal client meeting the disclosure criteria without providing further information about the client. The filer in such circumstances may write "Legal Client" in the disclosure fields without providing any further information.

PROPOSED EFFECTIVE DATE February 29, 2024.

Rulemaking Authority Art. II, Section 8, Fla. Const., 112.3144, 112.3147, 112.322(9) FS. Law Implemented Art. II, Section 8, Fla. Const. History–New 4-7-77, Formerly 34-8.05, Amended 1-1-22, 1-1-24,_____.

34-8.008 Final Filing Using the CE Form 6F.

(1) Each person who is required to file full and public disclosure of financial interests shall, within 60 days of leaving his or her public position, complete and file through the electronic filing system created and maintained by the Commission as provided in Section 112.31446, F.S., a final disclosure statement covering the period between January 1 of the year in which the person leaves and his or her last day in the position, unless he or she takes another position within that 60-day period which requires full and public disclosure. The final filing shall be identified in the system as the CE Form 6F – Final Full and Public Disclosure of Financial Interests. The instructions for completing the Final Full and Public Disclosure of Financial Interests (2/2024) (~~1/2024~~), <http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX 45842>, are incorporated by reference herein and may be obtained without cost from the Florida Commission on Ethics, P.O. Drawer 15709, Tallahassee, Florida 32317-5709, and may also be downloaded from the Commission’s website: www.ethics.state.fl.us. The filer may include attachments or other supporting documentation when filing a disclosure.

- (2) No change.
- (3) No change.

PROPOSED EFFECTIVE DATE February 29, 2024

Rulemaking Authority Art. II, Section 8, Fla. Const., 112.3144, 112.31446, 112.3147, 112.322(9) FS. Law Implemented Art. II, Section 8, Fla. Const., 112.3144(5) FS. History–New 11-7-01, Amended 1-19-11, 1-1-12, 1-1-13, 1-1-14, 1-1-15, 1-1-16, 1-1-17, 1-1-18, 1-1-19, 1-1-20, 1-1-21, 1-1-22, 1-1-23, 1-1-24,_____.

34-8.009 Amended Filing Using the CE Form 6X.

(1) At any time after submitting the CE Form 6 – Full and Public Disclosure of Financial Interests, a person may amend his or her original disclosure filing to add to or modify the information originally reported. Filers shall complete an amended filing through the electronic filing system created and maintained by the Commission as provided in Section 112.31446, F.S., which will allow them to access and complete the disclosure filing identified in the system as the CE Form 6X – Amendment to the Full and Public Disclosure of Financial Interests. The instructions for completing the Amendment to the Full and Public Disclosure of Financial Interests (2/2024) (~~1/2024~~), <http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX 45844>, are incorporated by reference herein and may be obtained without cost from the Florida Commission on Ethics, P.O. Drawer 15709, Tallahassee, Florida 32317-5709, and may also be downloaded from the Commission’s website: www.ethics.state.fl.us. The filer may include attachments or other supporting documentation when filing a disclosure.

- (2) No change.
- (3) No change.

PROPOSED EFFECTIVE DATE February 29, 2024

Rulemaking Authority Art. II, Section 8, Fla. Const., 112.3144, 112.31446, 112.3147, 112.322(9) FS. Law Implemented Art. II, Section 8, Fla. Const., 112.3144(7) FS. History–New 11-7-01, Amended 1-19-11, 1-1-12, 1-1-13, 1-1-14, 1-1-15, 1-1-16, 1-1-17, 1-1-18, 1-1-20, 1-1-21, 1-1-22, 1-1-24,_____.

34-8.202 General Rules for Filing the CE Form 1 – Statement of Financial Interests.

(1) A person who was a local officer as defined in Section 112.3145, F.S., except for those local officers specified in Section 112.3144(1)(d), F.S., on December 31st of a year must file by July 1 of the following year a statement of financial interests on the form prescribed by the Commission, CE Form 1 – Statement of Financial Interests. A statement of financial interests means completing, through the electronic filing system created and maintained by the Commission as provided in s. 112.31446, a disclosure filing, identified in the system as the CE Form 1 – Statement of Financial Interests. The instructions for completing the Statement of Financial Interests ~~(1/2024)~~ (2/2024), <http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX 15816>, are incorporated by reference herein and may be obtained without cost from the Florida Commission on Ethics, P.O. Drawer 15709, Tallahassee, Florida 32317-5709, and may also be downloaded from the Commission’s website: www.ethics.state.fl.us.

(2) No change.

(3) No change.

(4) No change.

(5) No change.

(6) No change.

PROPOSED EFFECTIVE DATE February 29, 2024

Rulemaking Authority 112.3145, 112.31445, 112.31446, 112.3147, 112.322(9) FS. Law Implemented 112.3145, 112.312(10) FS. History—New 11-7-01, Amended 1-19-11, 1-1-12, 1-1-13, 1-1-14, 1-1-15, 1-1-16, 1-1-17, 1-1-18, 1-1-19, 1-1-20, 1-1-21, 1-1-22, 1-1-23, 1-1-24,____.

34-8.209 Amended Filing Using the CE Form 1X.

(1) At any time after submitting the CE Form 1 – Statement of Financial Interests, a person may amend his or her original disclosure filing to add to or modify the information originally reported. Filers shall complete an amended filing through the electronic filing system created and maintained by the Commission as provided in s. 112.31446, Florida Statutes, which will allow them to access and complete the disclosure filing identified in the system as the CE Form 1X – Amendment to Statement of Financial Interests. The instructions for completing the Amendment to Statement of Financial Interests ~~(1/2024)~~ (2/2024) <http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX 15820>, is incorporated by reference herein and may be obtained without cost from the Florida Commission on Ethics, P.O. Drawer 15709, Tallahassee, Florida 32317-5709, and may also be downloaded from the Commission’s website: www.ethics.state.fl.us. The filer may include attachments or other supporting documentation when filing a disclosure.

(2) No change.

PROPOSED EFFECTIVE DATE February 29, 2024.

Rulemaking Authority 112.3145(13), 112.31446, 112.3147, 112.322(9) FS. Law Implemented 112.3145(9) FS. History—New 11-7-01, Amended 1-19-11, 1-1-12, 1-1-13, 1-1-14, 1-1-15, 1-1-16, 1-1-17, 1-1-18, 1-1-20, 1-1-21, 1-1-22, 1-1-24,____.

NOTICE

Annual Full and Public Disclosure of Financial Interests is due July 1. If the annual form is not submitted via the electronic filing system created and maintained by the Commission by September 1 an automatic fine of \$25 for each day late will be imposed, up to a maximum penalty of \$1,500. Failure to file also can result in removal from public office or employment. [s. 112.3144, F.S. - applicable to officials other than judges]

In addition, failure to make any required disclosure constitutes grounds for and may be punished by one or more of the following: disqualification from being on the ballot, impeachment, removal or suspension from office or employment, demotion, reduction in salary, reprimand, or a civil penalty not exceeding \$10,000. [s. 112.317, F.S.]

INSTRUCTIONS FOR COMPLETING AND FILING FORM 6 FULL AND PUBLIC DISCLOSURE OF FINANCIAL INTERESTS

WHEN TO FILE:

Officeholders: No later than July 1, 2024.

Candidates: During the qualifying period.

WHO MUST FILE FORM 6:

All persons holding the following positions: Governor, Lieutenant Governor, Cabinet members, members of the Legislature, State Attorneys, Public Defenders, Clerks of Circuit Courts, Sheriffs, Tax Collectors, Property Appraisers, Supervisors of Elections, County Commissioners, elected Superintendents of Schools, members of District School Boards, Mayor and members of the Jacksonville City Council, Judges of Compensation Claims; the Duval County Superintendent of Schools, and members of the Florida Housing Finance Corporation Board, each expressway authority, transportation authority (except the Jacksonville Transportation Authority), bridge authority, toll authority, or expressway agency created pursuant to Chapter 348 or 343, F.S., or any other general law, mayors, elected members of the governing body of a municipality, each member of the Commission on Ethics, and judges, as required by Canon 6, Code of Judicial Conduct.

ATTACHMENTS: A filer may include and submit attachments or other supporting documentation when filing disclosure.

PUBLIC RECORD: The disclosure form is a public record and is required by law to be posted to the Commission's website. Your Social Security number, bank account, debit, charge, and credit card numbers, mortgage or brokerage account numbers, personal identification numbers, or taxpayer identification numbers are not required and should not be included. If such information is included in the filing, it may be made available for public inspection and copying unless redaction is required by the filer, without any liability to the Commission. If you are an active or former officer or employee listed in Section 119.071, F.S., whose home address or other information is exempt from disclosure, the Commission will maintain that confidentiality if you submit a written and notarized request.

QUESTIONS about this form or the ethics laws may be addressed to the Commission on Ethics, Post Office Drawer 15709, Tallahassee, Florida 32317-5709; physical address: 325 John Knox Road, Building E, Suite 200, Tallahassee, FL 32303; telephone (850) 488-7864.

INSTRUCTIONS FOR COMPLETING FORM 6:

NET WORTH

[Required by Art. II, s. 8(a)(i)(1), Fla. Const.]

Report your net worth as of December 31, 2023, or a more current date, and list that date. This should be the same date used to value your assets and liabilities. In order to determine your net worth, you will need to total the value of all your assets and subtract the amount of all of your liabilities. Simply subtracting your liabilities from your assets will not result in an accurate net worth figure in most cases.

To total the value of your assets, add:

- (1) The aggregate value of household goods and personal effects, as reported in the Assets section of this form;
- (2) The value of all assets worth over \$1,000, as reported in the Assets section; and,
- (3) The total value of any assets worth less than \$1,000 that were not reported or included in the category of "household goods and personal effects."

To total the amount of your liabilities, add:

- (1) The total amount of each liability you reported in the Liabilities section of this form, except for any amounts listed in the "joint and several liabilities not reported above" portion; and,
- (2) The total amount of unreported liabilities (including those under \$1,000, credit card and retail installment accounts, and taxes owed).

ASSETS WORTH MORE THAN \$1,000

[Required by Art. II, s. 8, Fla. Const.; s. 112.3144, F.S.]

HOUSEHOLD GOODS AND PERSONAL EFFECTS:

The value of your household goods and personal effects may be aggregated and reported as a lump sum, if their aggregate value exceeds \$1,000. The types of assets that can be reported in this manner are described on the form.

ASSETS INDIVIDUALLY VALUED AT MORE THAN \$1,000:

Describe, and state the value of, each asset you had on the reporting date you selected for your net worth, if the asset was worth more than \$1,000 and if you have not already included that asset in the aggregate value of your household goods and personal effects. Assets include, but are not limited to, things like interests in real property; cash; stocks; bonds; certificates of deposit; interests in businesses; beneficial interests in trusts; money owed you (including, but not limited to, loans made as a candidate

to your own campaign); bank accounts in which you have an ownership interest; Deferred Retirement Option Program (DROP) accounts; and the Florida Prepaid College Plan. Assets also include investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan, is your asset—not the account or plan itself.

You are not required to disclose assets owned solely by your spouse.

How to Identify or Describe the Asset:

- Real property: Identify by providing the street address of the property. If the property has no street address, identify by describing the property's location in a manner sufficient to enable a member of the public to ascertain its location without resorting to any other source of information.
- Intangible property: Identify the type of property and the business entity or person to which or to whom it relates. Do not list simply "stocks and bonds" or "bank accounts." For example, list "Stock (Williams Construction Co.)," "Bonds (Southern Water and Gas)," "Bank accounts (First National Bank)," "Smith family trust," "Promissory note and mortgage (owed by John and Jane Doe)."

How to Value Assets:

- Value each asset by its fair market value on the date used in the Net Worth section of this form.
- Jointly held assets: If you hold real or personal property jointly with another person, your interest equals your legal percentage of ownership in the property. However, assets that are held as tenants by the entirety or jointly with right of survivorship, including bank accounts held in such a manner, must be reported at 100% of their value.
- Partnerships: You are deemed to own an interest in a partnership which corresponds to your interest in the equity of that partnership.
- Trusts: You are deemed to own an interest in a trust which corresponds to your percentage interest in the trust corpus.
- Real property may be valued at its market value for tax purposes, unless a more accurate fair market value is available.
- Marketable securities which are widely traded and whose prices are generally available should be valued based upon the closing price on the valuation date.
- Accounts, notes, and loans receivable: Value at fair market value, which generally is the amount you reasonably expect to collect.
- Closely-held businesses: Use any method of valuation which in your judgment most closely approximates fair market value, such as book value, reproduction value, liquidation value, capitalized earnings value, capitalized cash flow value, or value established by "buy-out" agreements. It is suggested that the method of valuation chosen be indicated on the form.
- Life Insurance: Use cash surrender value less loans against the policy, plus accumulated dividends.
- The asset value of a leased vehicle is the vehicle's present value minus the lease residual (a number found on the lease document).

LIABILITIES

[Required by Art. II, s. 8, Fla. Const.; s. 112.312, F.S.]

LIABILITIES IN EXCESS OF \$1,000 :

List the name and address of each creditor to whom you owed more than \$1,000 on the date you chose for your net worth, and list the amount you owed. Liabilities include: accounts, notes, and interest payable; debts or obligations (excluding taxes, unless the taxes have been reduced to a judgment) to governmental entities; judgments against you, and the unpaid portion of vehicle leases.

You are not required to disclose liabilities that are solely your spouse's responsibility.

You do not have to list on the form any of the following: credit card and retail installment accounts, taxes owed (unless the taxes have been reduced to a judgment), indebtedness on a life insurance policy owed to the company of issuance, or contingent liabilities. A "contingent liability" is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a partner (without personal liability) for partnership debts, or where you are liable only as a guarantor, surety, or endorser on a promissory note. If you are a "co-maker" on a note and are jointly liable or jointly and severally liable, then it is not a contingent liability.

How to Determine the Amount of a Liability:

- Generally, the amount of the liability is the face amount of the debt.
- The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments.
- If you are the only person obligated to satisfy a liability, 100% of the liability should be listed.
- If you are jointly and severally liable with another person or entity, which often is the case where more than one person is liable on a promissory note, you should report here only the portion of the liability that corresponds to your percentage of liability. *However, if you are jointly and severally liable for a debt relating to property you own with one or more others as tenants by the entirety or jointly, with right of survivorship, report 100% of the total amount owed.*
- If you are only jointly (not jointly and severally) liable with another person or entity, your share of the liability should be determined in the same way as you determined your share of jointly held assets.

Examples:

- You owe \$10,000 to a bank for student loans, \$5,000 for credit card debts, and \$60,000 with your spouse to a savings and loan for the mortgage on the home you own with your spouse. You must report the name and address of the bank (\$10,000 being the amount of that liability) and the name and address of the savings and loan (\$60,000 being the amount of this liability). The credit card debts need not be reported.
- You and your 50% business partner have a \$100,000 business loan from a bank and you both are jointly and severally liable. Report the name and address of the bank and \$50,000 as the amount of the liability. If your liability for the loan is only as a partner, without personal liability, then the loan would be a contingent liability.

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

List in this part of the form the amount of each debt for which you were jointly and severally liable, that is not reported in the "Liabilities in Excess of \$1,000" part of the form. Example: You and your 50% business partner have a \$100,000 business loan from a bank and you both are jointly and severally liable. Report the name and address of the bank and \$50,000 as the amount of the liability, as you reported the other 50% of the debt earlier.

INCOME

[Required by Art. II, s. 8, Fla. Const.]

PRIMARY SOURCES OF INCOME:

List the name of each source of income that provided you with more than \$1,000 of income during 2023, the address of that source, and the amount of income received from that source. The income of your spouse need not be disclosed; however, if there is joint income to you and your spouse from property you own jointly (such as interest or dividends from a bank account or stocks), you should include all of that income.

"Income" means the same as "gross income" for federal income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples of income include: compensation for services, gross income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, distributive share of partnership gross income, and alimony if it is considered gross income under federal law, but not child support. Where income is derived from a business activity you should report the income to you, as calculated for income tax purposes, rather than the income to the business.

For purposes of reporting your income, you have the option of either completing this section or submitting a copy of your 2023 federal income tax return, including all schedules, W2s, and attachments.

If disclosure of a primary source of income will place you in violation of confidentiality or privilege pursuant to law or rules governing attorneys, you may write "Legal Client" in each of the disclosure fields without providing any further information.

Examples:

- If you owned stock in and were employed by a corporation and received more than \$1,000 of income (salary, commissions, dividends, etc.) from the company, you should list the name of the company, its address, and the total amount of income received from it.
- If you were a partner in a law firm and your distributive share of partnership gross income exceeded \$1,000, you should list the name of the firm, its address, and the amount of your distributive share.
- If you received dividend or interest income from investments in stocks and bonds, list only each individual company from which you received more than \$1,000. Do not aggregate income from all of these investments.
- If more than \$1,000 of income was gained from the sale of property, then you should list as a source of income the name of the purchaser, the purchaser's address, and the amount of gain from the sale. If the purchaser's identity is unknown, such as where securities listed on

an exchange are sold through a brokerage firm, the source of income should be listed simply as "sale of (name of company) stock," for example.

- If more than \$1,000 of your income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and the amount of income from that institution.

SECONDARY SOURCES OF INCOME:

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. It is not for reporting income from second jobs. That kind of income should be reported as a "Primary Source of Income." You will *not* have anything to report *unless*:

- (1) You owned (either directly or indirectly in the form of an equitable or beneficial interest) during the disclosure period, more than 5% of the total assets or capital stock of a business entity (a corporation, partnership, limited partnership, LLC, proprietorship, joint venture, trust, firm, etc., doing business in Florida); and
- (2) You received more than \$1,000 in gross income from that business entity during the period.

If your ownership and gross income exceeded the two thresholds listed above, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity's gross income (computed on the basis of the business entity's most recently completed fiscal year), the source's address, the source's principal business activity, and the name of the business entity in which you owned an interest. You do not have to list the amount of income the business derived from that major source of income.

If disclosure of a secondary source of income will place you in violation of confidentiality or privilege pursuant to law or rules governing attorneys, you should disclose the name of the business entity for which your ownership and gross income exceeded the two thresholds listed above, and then write "Legal Client" in the remaining disclosure fields without providing any further information.

Examples:

- You are the sole proprietor of a dry cleaning business, from which you received more than \$1,000 in gross income last year. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of your business, the name of the uniform rental company, its address, and its principal business activity (uniform rentals).
- You are a 20% partner in a partnership that owns a shopping mall and your gross partnership income exceeded \$1,000. You should list the name of the partnership, the name of each tenant of the mall that provided more than 10% of the partnership's gross income, and the tenant's address and principal business activity.

INTERESTS IN SPECIFIED BUSINESSES

[Required by s. 112.3145, F.S.]

The types of businesses covered in this section include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies; credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies; utility companies; entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.

You are required to make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period, more than 5% of the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of businesses for which you are, or were at any time during 2023, an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list: the name of the business, its address and principal business activity, and the position held with the business (if any). Also, if you own(ed) more than a 5% interest in the business, as described above, you must indicate that fact and describe the nature of your interest.

TRAINING CERTIFICATION

[Required by s. 112.3142, F.S.]

If you are a Constitutional or elected municipal officer, ~~or an elected local officers of independent special districts, including any person appointed to fill a vacancy on an elected special district board,~~ whose service began on or before March 31 of the year for which you are filing, you are required to complete four hours of ethics training which addresses Article II, Section 8 of the Florida Constitution, the Code of Ethics for Public Officers and Employees, and the public records and open meetings laws of the state. You are required to certify on this form that you have taken such training.

(End of Instructions)

INSTRUCTIONS FOR COMPLETING AND FILING FORM 6F FINAL FULL AND PUBLIC DISCLOSURE OF FINANCIAL INTERESTS

WHEN TO FILE:

No later than 60 days after leaving the public office or position described on page 1, unless you take another position that requires you to file Form 6 within the 60-day period.

WHO MUST FILE FORM 6:

All persons holding the following positions: Governor, Lieutenant Governor, Cabinet members, members of the Legislature, State Attorneys, Public Defenders, Clerks of Circuit Courts, Sheriffs, Tax Collectors, Property Appraisers, Supervisors of Elections, County Commissioners, elected Superintendents of Schools, members of District School Boards, Mayor and members of the Jacksonville City Council, Judges of Compensation Claims; the Duval County Superintendent of Schools, and members of the Florida Housing Finance Corporation Board, each expressway authority, transportation authority (except the Jacksonville Transportation Authority), bridge authority, toll authority, or expressway agency created pursuant to Chapter 348 or 343, F.S., or any other general law, mayors, elected members of the governing body of a municipality, each member of the Commission on Ethics, and judges, as required by Canon 6, Code of Judicial Conduct.

ATTACHMENTS: A filer may include and submit attachments or other supporting documentation when filing disclosure.

PUBLIC RECORD:

The disclosure form is a public record and is required by law to be posted to the Commission's website. Your Social Security number, bank account, debit, charge, and credit card numbers, mortgage or brokerage account numbers, personal identification numbers, or taxpayer identification numbers are not required and should not be included. If such information is included in the filing, it may be made available for public inspection and copying unless redaction is required by the filer, without any liability to the Commission. If you are an active or former officer or employee listed in Section 119.071, F.S., whose home address or other information is exempt from disclosure, the Commission will maintain that confidentiality if you submit a written and notarized request.

QUESTIONS about this form or the ethics laws may be addressed to the Commission on Ethics, Post Office Drawer 15709, Tallahassee, Florida 32317-5709; physical address: 325 John Knox Road, Building E, Suite 200, Tallahassee, FL 32303; telephone (850) 488-7864.

NOTE: If you are leaving office or employment during the first half of 2024, you may not have filed Form 6 for 2023. In that case, this is not the last form you will file. Form 6F covers January 1, 2024, through your last day of office or employment. You will be required to file Form 6 for 2023 by July 1 of 2024.

INSTRUCTIONS FOR COMPLETING FORM 6F:

NET WORTH

[Required by Art. II, s. 8(a)(i)(1), Fla. Const.]

Report your net worth as of the date you left public office and list that date. This should be the same date used to value your assets and liabilities. In order to determine your net worth, you will need to total the value of all your assets and subtract the amount of all of your liabilities. Simply subtracting your liabilities from your assets will not result in an accurate net worth figure in most cases.

To total the value of your assets, add:

- (1) The aggregate value of household goods and personal effects, as reported in the Assets section of this form;
- (2) The value of all assets worth over \$1,000, as reported in the Assets section; and,
- (3) The total value of any assets worth less than \$1,000 that were not reported or included in the category of "household goods and personal effects."

To total the amount of your liabilities, add:

- (1) The total amount of each liability you reported in the Liabilities section of this form, except for any amounts listed in the "joint and several liabilities not reported above" portion; and,
- (2) The total amount of unreported liabilities (including those under \$1,000, credit card and retail installment accounts, and taxes owed).

ASSETS WORTH MORE THAN \$1,000

[Required by Art. II, s. 8, Fla. Const.; s. 112.3144, F.S.]

HOUSEHOLD GOODS AND PERSONAL EFFECTS:

The value of your household goods and personal effects may be aggregated and reported as a lump sum, if their aggregate value exceeds \$1,000. The types of assets that can be reported in this manner are described on the form.

ASSETS INDIVIDUALLY VALUED AT MORE THAN \$1,000:

Describe, and state the value of, each asset you had on the reporting date you selected for your net worth, if the asset was worth more than \$1,000 and if you have not already included that asset in the aggregate value of your household goods and personal effects. Assets include, but are not limited to, things like interests in real property; cash; stocks; bonds; certificates of deposit; interests in businesses; beneficial interests in trusts; money owed you (including, but not limited to, loans made as a candidate to your own campaign); bank accounts in which you have an ownership interest; Deferred Retirement Option Program (DROP) accounts; and the Florida Prepaid College Plan. Assets also include investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan, is your asset— not the account or plan itself.

You are not required to disclose assets owned solely by your spouse.

How to Identify or Describe the Asset:

- Real property: Identify by providing the street address of the property. If the property has no street address, identify by describing the property's location in a manner sufficient to enable a member of the public to ascertain its location without resorting to any other source of information.
- Intangible property: Identify the type of property and the business entity or person to which or to whom it relates. Do not list simply "stocks and bonds" or "bank accounts." For example, list "Stock (Williams Construction Co.)," "Bonds (Southern Water and Gas)," "Bank accounts (First National Bank)," "Smith family trust," "Promissory note and mortgage (owed by John and Jane Doe)."

How to Value Assets:

- Value each asset by its fair market value on the date used in the Net Worth section of this form.
- Jointly held assets: If you hold real or personal property jointly with another person, your interest equals your legal percentage of ownership in the property. However, assets that are held as tenants by the entirety or jointly with right of survivorship, including bank accounts held in such a manner, must be reported at 100% of their value.
- Partnerships: You are deemed to own an interest in a partnership which corresponds to your interest in the equity of that partnership.
- Trusts: You are deemed to own an interest in a trust which corresponds to your percentage interest in the trust corpus.
- Real property may be valued at its market value for tax purposes, unless a more accurate fair market value is available.
- Marketable securities which are widely traded and whose prices are generally available should be valued based upon the closing price on the valuation date.
- Accounts, notes, and loans receivable: Value at fair market value, which generally is the amount you reasonably expect to collect.
- Closely-held businesses: Use any method of valuation which in your judgment most closely approximates fair market value, such as book value, reproduction value, liquidation value, capitalized earnings value, capitalized cash flow value, or value established by "buy-out" agreements. It is suggested that the method of valuation chosen be indicated on the form.
- Life Insurance: Use cash surrender value less loans against the policy, plus accumulated dividends.
- The asset value of a leased vehicle is the vehicle's present value minus the lease residual (a number found on the lease document).

LIABILITIES

[Required by Art. II, s. 8, Fla. Const.; s. 112.312, F.S.]

LIABILITIES IN EXCESS OF \$1,000 :

List the name and address of each creditor to whom you owed more than \$1,000 on the date you chose for your net worth, and list the amount you owed. Liabilities include: accounts, notes, and interest payable; debts or obligations (excluding taxes, unless the taxes have been reduced to a judgment) to governmental entities; judgments against you, and the unpaid portion of vehicle leases.

You are not required to disclose liabilities that are solely your spouse's responsibility.

You do not have to list on the form any of the following: credit card and retail installment accounts, taxes owed (unless the taxes have been reduced to a judgment), indebtedness on a life

insurance policy owed to the company of issuance, or contingent liabilities. A "contingent liability" is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a partner (without personal liability) for partnership debts, or where you are liable only as a guarantor, surety, or endorser on a promissory note. If you are a "co-maker" on a note and are jointly liable or jointly and severally liable, then it is not a contingent liability.

How to Determine the Amount of a Liability:

- Generally, the amount of the liability is the face amount of the debt.
- The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments.
- If you are the only person obligated to satisfy a liability, 100% of the liability should be listed.
- If you are jointly and severally liable with another person or entity, which often is the case where more than one person is liable on a promissory note, you should report here only the portion of the liability that corresponds to your percentage of liability. *However*, if you are jointly and severally liable for a debt relating to property you own with one or more others as tenants by the entirety or jointly, with right of survivorship, report 100% of the total amount owed.
- If you are only jointly (not jointly and severally) liable with another person or entity, your share of the liability should be determined in the same way as you determined your share of jointly held assets.

Examples:

- You owe \$10,000 to a bank for student loans, \$5,000 for credit card debts, and \$60,000 with your spouse to a savings and loan for the mortgage on the home you own with your spouse. You must report the name and address of the bank (\$10,000 being the amount of that liability) and the name and address of the savings and loan (\$60,000 being the amount of this liability). The credit card debts need not be reported.
- You and your 50% business partner have a \$100,000 business loan from a bank and you both are jointly and severally liable. Report the name and address of the bank and \$50,000 as the amount of the liability. If your liability for the loan is only as a partner, without personal liability, then the loan would be a contingent liability.

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

List in this part of the form the amount of each debt for which you were jointly and severally liable, that is not reported in the "Liabilities in Excess of \$1,000" part of the form. Example: You and your 50% business partner have a \$100,000 business loan from a bank and you both are jointly and severally liable. Report the name and address of the bank and \$50,000 as the amount of the liability, as you reported the other 50% of the debt earlier.

INCOME

[Required by Art. II, s. 8, Fla. Const.]

PRIMARY SOURCES OF INCOME:

List the name of each source of income that provided you with more than \$1,000 of income during the disclosure period, the address of that source, and the amount of income received from that source. The income of your spouse need not be disclosed; however, if there is joint income to you and your spouse from property you own jointly (such as interest or dividends from a bank account or stocks), you should include all of that income.

"Income" means the same as "gross income" for federal income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples of income include: compensation for services, gross income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, distributive share of partnership gross income, and alimony if it is considered gross income under federal law, but not child support. Where income is derived from a business activity you should report the income to you, as calculated for income tax purposes, rather than the income to the business.

If disclosure of a primary source of income will place you in violation of confidentiality or privilege pursuant to law or rules governing attorneys, you may write "Legal Client" in each of the disclosure fields without providing any further information.

Examples:

- If you owned stock in and were employed by a corporation and received more than \$1,000 of income (salary, commissions, dividends, etc.) from the company, you should list the name of the company, its address, and the total amount of income received from it.
- If you were a partner in a law firm and your distributive share of partnership gross income exceeded \$1,000, you should list the name of the firm, its address, and the amount of your distributive share.
- If you received dividend or interest income from investments in stocks and bonds, list only each individual company from which you received more than \$1,000. Do not aggregate income from all of these investments.
- If more than \$1,000 of income was gained from the sale of property, then you should list as a source of income the name of the purchaser, the purchaser's address, and the amount of gain from the sale. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed simply as "sale of (name of company) stock," for example.
- If more than \$1,000 of your income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and the amount of income from that institution.

SECONDARY SOURCES OF INCOME:

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. It is not for reporting income from second jobs. That kind of income should be reported as a "Primary Source of Income." You will *not* have anything to report *unless*:

- (1) You owned (either directly or indirectly in the form of an equitable or beneficial interest) during the disclosure period, more than 5% of the total assets or capital stock of a

- business entity (a corporation, partnership, limited partnership, LLC, proprietorship, joint venture, trust, firm, etc., doing business in Florida); and
- (2) You received more than \$1,000 in gross income from that business entity during the period.

If your ownership and gross income exceeded the two thresholds listed above, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity's gross income (computed on the basis of the business entity's most recently completed fiscal year), the source's address, the source's principal business activity, and the name of the business entity in which you owned an interest. You do not have to list the amount of income the business derived from that major source of income.

If disclosure of a secondary source of income will place you in violation of confidentiality or privilege pursuant to law or rules governing attorneys, you should disclose the name of the business entity for which your ownership and gross income exceeded the two thresholds listed above, and then write "Legal Client" in the remaining disclosure fields without providing any further information.

Examples:

- You are the sole proprietor of a dry cleaning business, from which you received more than \$1,000 in gross income last year. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of your business, the name of the uniform rental company, its address, and its principal business activity (uniform rentals).
- You are a 20% partner in a partnership that owns a shopping mall and your gross partnership income exceeded \$1,000. You should list the name of the partnership, the name of each tenant of the mall that provided more than 10% of the partnership's gross income, and the tenant's address and principal business activity.

INTERESTS IN SPECIFIED BUSINESSES

[Required by s. 112.3145, F.S.]

The types of businesses covered in this section include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies; credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies; utility companies; entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.

You are required to make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period, more than 5% of the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of businesses for which you are, or were at any time during the disclosure period, an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list: the name of the business, its address and principal business activity, and the position held with the business (if any). Also, if you own(ed) more than a 5% interest in the business, as described above, you must indicate that fact and describe the nature of your interest.

(End of Instructions)

INSTRUCTIONS FOR COMPLETING AND FILING FORM 6X AMENDMENT TO FULL AND PUBLIC DISCLOSURE OF FINANCIAL INTERESTS

DISCLOSURE PERIOD: This should be the same period for which you reported on the Form 6 or 6F you are amending.

PUBLIC RECORD:

The disclosure form is a public record and is required by law to be posted to the Commission's website. Your Social Security number, bank account, debit, charge, and credit card numbers, mortgage or brokerage account numbers, personal identification numbers, or taxpayer identification numbers are not required and should not be included. If such information is included in the filing, it may be made available for public inspection and copying unless redaction is required by the filer, without any liability to the Commission. If you are an active or former officer or employee listed in Section 119.071, F.S., whose home address or other information is exempt from disclosure, the Commission will maintain that confidentiality *if you submit a written and notarized request.*

ATTACHMENTS: A filer may include and submit attachments or other supporting documentation when filing disclosure.

QUESTIONS about this form or the ethics laws may be addressed to the Commission on Ethics, Post Office Drawer 15709, Tallahassee, Florida 32317-5709; physical address: 325 John Knox Road, Building E, Suite 200, Tallahassee, FL 32303; telephone (850) 488-7864.

INSTRUCTIONS FOR COMPLETING FORM 6X AMENDMENT TO FULL AND PUBLIC DISCLOSURE OF FINANCIAL INTERESTS:

Use this form to report the new information you believe should have been disclosed on your original Form 6 or 6F. You will be asked to explain the changes you are making to your original Form 6 or 6F.

NET WORTH

[Required by Art. II, s. 8(a)(i)(1), Fla. Const.]

Report your net worth as of the date used on the form you are amending and list that date. This should be the same date used to value your assets and liabilities. In order to determine your net worth, you will need to total the value of all your assets and subtract the amount of all of your liabilities. Simply subtracting your liabilities from your assets will not result in an accurate net worth figure in most cases.

To total the value of your assets, add:

- (1) The aggregate value of household goods and personal effects, as reported in the Assets section of this form;
- (2) The value of all assets worth over \$1,000, as reported in the Assets section; and,
- (3) The total value of any assets worth less than \$1,000 that were not reported or included in the category of "household goods and personal effects."

To total the amount of your liabilities, add:

- (1) The total amount of each liability you reported in the Liabilities section of this form, except for any amounts listed in the "joint and several liabilities not reported above" portion; and,
- (2) The total amount of unreported liabilities (including those under \$1,000, credit card and retail installment accounts, and taxes owed).

ASSETS WORTH MORE THAN \$1,000

[Required by Art. II, s. 8, Fla. Const.; s. 112.3144, F.S.]

HOUSEHOLD GOODS AND PERSONAL EFFECTS:

The value of your household goods and personal effects may be aggregated and reported as a lump sum, if their aggregate value exceeds \$1,000. The types of assets that can be reported in this manner are described on the form.

ASSETS INDIVIDUALLY VALUED AT MORE THAN \$1,000:

Describe, and state the value of, each asset you had on the reporting date you selected for your net worth, if the asset was worth more than \$1,000 and if you have not already included that asset in the aggregate value of your household goods and personal effects. Assets include, but are not limited to, things like interests in real property; cash; stocks; bonds; certificates of deposit; interests in businesses; beneficial interests in trusts; money owed you (including, but not limited to, loans made as a candidate to your own campaign); bank accounts in which you have an ownership interest; Deferred Retirement Option Program (DROP) accounts; and the Florida Prepaid College Plan. Assets also include investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan, is your asset—not the account or plan itself.

You are not required to disclose assets owned solely by your spouse.

How to Identify or Describe the Asset:

- *Real property:* Identify by providing the street address of the property. If the property has no street address, identify by describing the property's location in a manner sufficient to enable a member of the public to ascertain its location without resorting to any other source of information.
- *Intangible property:* Identify the type of property and the business entity or person to which or to whom it relates. Do not list simply "stocks and bonds" or "bank accounts." For example, list "Stock (Williams Construction Co.)," "Bonds (Southern Water and Gas)," "Bank accounts (First National Bank)," "Smith family trust," "Promissory note and mortgage (owed by John and Jane Doe)."

How to Value Assets:

- Value each asset by its fair market value on the date used in the Net Worth section of this form.

- Jointly held assets: If you hold real or personal property jointly with another person, your interest equals your legal percentage of ownership in the property. However, assets that are held as tenants by the entirety or jointly with right of survivorship, including bank accounts held in such a manner, must be reported at 100% of their value.
- Partnerships: You are deemed to own an interest in a partnership which corresponds to your interest in the equity of that partnership.
- Trusts: You are deemed to own an interest in a trust which corresponds to your percentage interest in the trust corpus.
- Real property may be valued at its market value for tax purposes, unless a more accurate fair market value is available.
- Marketable securities which are widely traded and whose prices are generally available should be valued based upon the closing price on the valuation date.
- Accounts, notes, and loans receivable: Value at fair market value, which generally is the amount you reasonably expect to collect.
- Closely-held businesses: Use any method of valuation which in your judgment most closely approximates fair market value, such as book value, reproduction value, liquidation value, capitalized earnings value, capitalized cash flow value, or value established by "buy-out" agreements. It is suggested that the method of valuation chosen be indicated on the form.
- Life Insurance: Use cash surrender value less loans against the policy, plus accumulated dividends.
- The asset value of a leased vehicle is the vehicle's present value minus the lease residual (a number found on the lease document).

LIABILITIES

[Required by Art. II, s. 8, Fla. Const.; s. 112.312, F.S.]

LIABILITIES IN EXCESS OF \$1,000 :

List the name and address of each creditor to whom you owed more than \$1,000 on the date you chose for your net worth, and list the amount you owed. *Liabilities include: accounts, notes, and interest payable; debts or obligations (excluding taxes, unless the taxes have been reduced to a judgment) to governmental entities; judgments against you, and the unpaid portion of vehicle leases.*

You are not required to disclose liabilities that are solely your spouse's responsibility.

You do not have to list on the form any of the following: credit card and retail installment accounts, taxes owed (unless the taxes have been reduced to a judgment), indebtedness on a life insurance policy owed to the company of issuance, or contingent liabilities. A "contingent liability" is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a partner (without personal liability) for partnership debts, or where you are liable only as a guarantor, surety, or endorser on a promissory note. If you are a "co-maker" on a note and are jointly liable or jointly and severally liable, then it is not a contingent liability.

How to Determine the Amount of a Liability:

- Generally, the amount of the liability is the face amount of the debt.
- The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments.
- If you are the only person obligated to satisfy a liability, 100% of the liability should be listed.

- If you are jointly and severally liable with another person or entity, which often is the case where more than one person is liable on a promissory note, you should report here only the portion of the liability that corresponds to your percentage of liability. *However*, if you are jointly and severally liable for a debt relating to property you own with one or more others as tenants by the entirety or jointly, with right of survivorship, report 100% of the total amount owed.
- If you are only jointly (not jointly and severally) liable with another person or entity, your share of the liability should be determined in the same way as you determined your share of jointly held assets.

Examples:

- You owe \$10,000 to a bank for student loans, \$5,000 for credit card debts, and \$60,000 with your spouse to a savings and loan for the mortgage on the home you own with your spouse. You must report the name and address of the bank (\$10,000 being the amount of that liability) and the name and address of the savings and loan (\$60,000 being the amount of this liability). The credit card debts need not be reported.
- You and your 50% business partner have a \$100,000 business loan from a bank and you both are jointly and severally liable. Report the name and address of the bank and \$50,000 as the amount of the liability. If your liability for the loan is only as a partner, without personal liability, then the loan would be a contingent liability.

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

List in this part of the form the amount of each debt for which you were jointly and severally liable, that is not reported in the "Liabilities in Excess of \$1,000" part of the form. Example: You and your 50% business partner have a \$100,000 business loan from a bank and you both are jointly and severally liable. Report the name and address of the bank and \$50,000 as the amount of the liability, as you reported the other 50% of the debt earlier.

INCOME

[Required by Art. II, s. 8, Fla. Const.]

PRIMARY SOURCES OF INCOME:

List the name of each source of income that provided you with more than \$1,000 of income during the disclosure period, the address of that source, and the amount of income received from that source. The income of your spouse need not be disclosed; however, if there is joint income to you and your spouse from property you own jointly (such as interest or dividends from a bank account or stocks), you should include all of that income.

"Income" means the same as "gross income" for federal income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples of income include: compensation for services, gross income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, distributive share of partnership gross income, and alimony if it is considered gross income under federal law, but not child support. Where income is derived from a business activity you should report the income to you, as calculated for income tax purposes, rather than the income to the business.

For purposes of reporting your income, you have the option of either completing this section or submitting a copy of your completed federal income tax return, including all schedules, W2s, and attachments.

If disclosure of a primary source of income will place you in violation of confidentiality or privilege pursuant to law or rules governing attorneys, you may write "Legal Client" in each of the disclosure fields without providing any further information.

Examples:

- If you owned stock in and were employed by a corporation and received more than \$1,000 of income (salary, commissions, dividends, etc.) from the company, you should list the name of the company, its address, and the total amount of income received from it.
- If you were a partner in a law firm and your distributive share of partnership gross income exceeded \$1,000, you should list the name of the firm, its address, and the amount of your distributive share.
- If you received dividend or interest income from investments in stocks and bonds, list only each individual company from which you received more than \$1,000. Do not aggregate income from all of these investments.
- If more than \$1,000 of income was gained from the sale of property, then you should list as a source of income the name of the purchaser, the purchaser's address, and the amount of gain from the sale. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed simply as "sale of (name of company) stock," for example.
- If more than \$1,000 of your income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and the amount of income from that institution.

SECONDARY SOURCES OF INCOME:

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. It is not for reporting income from second jobs. That kind of income should be reported as a "Primary Source of Income." You will *not* have anything to report *unless*:

- (1) You owned (either directly or indirectly in the form of an equitable or beneficial interest) during the disclosure period, more than 5% of the total assets or capital stock of a business entity (a corporation, partnership, limited partnership, LLC, proprietorship, joint venture, trust, firm, etc., doing business in Florida); and
- (2) You received more than \$1,000 in gross income from that business entity during the period.

If your ownership and gross income exceeded the two thresholds listed above, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity's gross income (computed on the basis of the business entity's most recently completed fiscal year), the source's address, the source's principal business activity, and the name of the business entity in which you owned an interest. You do not have to list the amount of income the business derived from that major source of income.

If disclosure of a secondary source of income will place you in violation of confidentiality or privilege pursuant to law or rules governing attorneys, you should disclose the name of the business entity for which your ownership and gross income exceeded the two thresholds listed above, and then write "Legal Client" in the remaining disclosure fields without providing any further information.

Examples:

- You are the sole proprietor of a dry cleaning business, from which you received more than \$1,000 in gross income last year. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of your business, the name of the uniform rental company, its address, and its principal business activity (uniform rentals).
- You are a 20% partner in a partnership that owns a shopping mall and your gross partnership income exceeded \$1,000. You should list the name of the partnership, the name of each tenant of the mall that provided more than 10% of the partnership's gross income, and the tenant's address and principal business activity.

INTERESTS IN SPECIFIED BUSINESSES

[Required by s. 112.3145, F.S.]

The types of businesses covered in this section include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies; credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies; utility companies; entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.

You are required to make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period, more than 5% of the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of businesses for which you are, or were at any time during the disclosure period, an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list: the name of the business, its address and principal business activity, and the position held with the business (if any). Also, if you own(ed) more than a 5% interest in the business, as described above, you must indicate that fact and describe the nature of your interest.

TRAINING CERTIFICATION

[Required by s. 112.3142, F.S.]

If you are a Constitutional or elected municipal officer, or an elected local officers of independent special districts, including any person appointed to fill a vacancy on an elected special district board, whose service began on or before March 31 of the year for which you are filing, you are required to complete four hours of ethics training which addresses Article II, Section 8 of the Florida Constitution, the Code of Ethics for Public Officers and Employees, and the public records and open meetings laws of the state. You are required to certify on this form that you have taken such training.

(End of Instructions)

NOTICE

The annual Statement of Financial Interests is due July 1. If the annual form is not submitted via the electronic filing system created and maintained by the Commission by September 1 an automatic fine of \$25 for each day late will be imposed, up to a maximum penalty of \$1,500. Failure to file also can result in removal from public office or employment. [s. 112.3145, F.S.]

In addition, failure to make any required disclosure constitutes grounds for and may be punished by one or more of the following: disqualification from being on the ballot, impeachment, removal or suspension from office or employment, demotion, reduction in salary, reprimand, or a civil penalty not exceeding \$10,000. [s. 112.317, F.S.]

INSTRUCTIONS FOR COMPLETING AND FILING FORM 1 STATEMENT OF FINANCIAL INTERESTS

WHEN TO FILE: *Initially*, each local officer/employee, state officer, and specified state employee must file **within 30 days** of the date of his or her appointment or of the beginning of employment. Appointees who must be confirmed by the Senate must file prior to confirmation, even if that is less than 30 days from the date of their appointment.

Candidates must file at the same time they file their qualifying papers.

Thereafter, file by July 1 following each calendar year in which they hold their positions.

Finally, file a final disclosure form (Form 1F) within 60 days of leaving office or employment. Filing a CE Form 1F (Final Statement of Financial Interests) does not relieve the filer of filing a CE Form 1 if the filer was in his or her position on December 31, 2023.

WHO MUST FILE FORM 1:

- 1) Elected public officials not serving in a political subdivision of the state and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.
- 2) Appointed members of each board, commission, authority, or council having statewide jurisdiction, excluding those required to file full disclosure on Form 6 as well as members of solely advisory bodies, but including judicial nominating commission members; Directors of Enterprise Florida, Scripps Florida Funding Corporation, and Career Source Florida; and members of the Council on the Social Status of Black Men and Boys; the Executive Director, Governors, and senior managers of Citizens Property Insurance Corporation; Governors and senior managers of Florida Workers' Compensation Joint Underwriting Association; board members of the Northeast Fla. Regional Transportation Commission; board members of Triumph Gulf Coast, Inc; board members of Florida Is For Veterans, Inc.; and members of the Technology Advisory Council within the Agency for State Technology.
- 3) The Commissioner of Education, members of the State Board of Education, the Board of Governors, the local Boards of Trustees and Presidents of state universities, and the Florida Prepaid College Board.
- 4) Persons elected to office in any political subdivision (such as municipalities, counties, and special districts) and any person appointed to fill a vacancy in such office, unless required to file Form 6.

- 5) Appointed members of the following boards, councils, commissions, authorities, or other bodies of county, municipality, school district, independent special district, or other political subdivision: the governing body of the subdivision; community college or junior college district boards of trustees; boards having the power to enforce local code provisions; boards of adjustment; community redevelopment agencies; planning or zoning boards having the power to recommend, create, or modify land planning or zoning within a political subdivision, except for citizen advisory committees, technical coordinating committees, and similar groups who only have the power to make recommendations to planning or zoning boards, and except for representatives of a military installation acting on behalf of all military installations within that jurisdiction; pension or retirement boards empowered to invest pension or retirement funds or determine entitlement to or amount of pensions or other retirement benefits, and the Pinellas County Construction Licensing Board.
- 6) Any appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.
- 7) Persons holding any of these positions in local government: county or city manager; chief administrative employee or finance director of a county, municipality, or other political subdivision; county or municipal attorney; chief county or municipal building inspector; county or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk; appointed district school superintendent; community college president; district medical examiner; purchasing agent (regardless of title) having the authority to make any purchase exceeding \$35,000 for the local governmental unit.
- 8) Officers and employees of entities serving as chief administrative officer of a political subdivision.
- 9) Members of governing boards of charter schools operated by a city or other public entity.
- 10) Employees in the office of the Governor or of a Cabinet member who are exempt from the Career Service System, excluding secretarial, clerical, and similar positions.
- 11) The following positions in each state department, commission, board, or council: Secretary, Assistant or Deputy Secretary, Executive Director, Assistant or Deputy Executive Director, and anyone having the power normally conferred upon such persons, regardless of title.
- 12) The following positions in each state department or division: Director, Assistant or Deputy Director, Bureau Chief, and any person having the power normally conferred upon such persons, regardless of title.
- 13) Assistant State Attorneys, Assistant Public Defenders, criminal conflict and civil regional counsel, and assistant criminal conflict and civil regional counsel, Public Counsel, full-time state employees serving as counsel or assistant counsel to a state agency, administrative law judges, and hearing officers.
- 14) The Superintendent or Director of a state mental health institute established for training and research in the mental health field, or any major state institution or facility established for corrections, training, treatment, or rehabilitation.
- 15) State agency Business Managers, Finance and Accounting Directors, Personnel Officers, Grant Coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding \$35,000.

- 16) The following positions in legislative branch agencies: each employee (other than those employed in maintenance, clerical, secretarial, or similar positions and legislative assistants exempted by the presiding officer of their house); and each employee of the Commission on Ethics.
- 17) Each member of the governing body of a "large-hub commercial service airport," as defined in Section 112.3144(1)(c), Florida Statutes, except for members required to comply with the financial disclosure requirements of s. 8, Article II of the State Constitution.

ATTACHMENTS: A filer may include and submit attachments or other supporting documentation when filing disclosure.

PUBLIC RECORD: The disclosure form is a public record and is required by law to be posted to the Commission's website. Your Social Security number, bank account, debit, charge, and credit card numbers, mortgage or brokerage account numbers, personal identification numbers, or taxpayer identification numbers are not required and should not be included. If such information is included in the filing, it may be made available for public inspection and copying unless redaction is required by the filer, without any liability to the Commission. If you are an active or former officer or employee listed in Section 119.071, F.S., whose home address or other information is exempt from disclosure, the Commission will maintain that confidentiality if you submit a written and notarized request.

QUESTIONS about this form or the ethics laws may be addressed to the Commission on Ethics, Post Office Drawer 15709, Tallahassee, Florida 32317-5709; physical address: 325 John Knox Road, Building E, Suite 200, Tallahassee, FL 32303; telephone (850) 488-7864.

INSTRUCTIONS FOR COMPLETING FORM 1:

PRIMARY SOURCES OF INCOME

[112.3145(3)(b)1, F.S.]

This section is intended to require the disclosure of your principal sources of income during the disclosure period. You do not have to disclose any public salary or public position(s). The income of your spouse need not be disclosed; however, if there is joint income to you and your spouse from property you own jointly (such as interest or dividends from a bank account or stocks), you should disclose the source of that income if it exceeded the threshold.

Please list in this part of the form the name, address, and principal business activity of each source of your income which exceeded \$2,500 of gross income received by you in your own name or by any other person for your use or benefit.

"Gross income" means the same as it does for income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples include: compensation for services, income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, social security, distributive share of partnership gross income, and alimony if considered gross income under federal law, but not child support.

Examples:

- If you were employed by a company that manufactures computers and received more than \$2,500, list the name of the company, its address, and its principal business activity (computer manufacturing).
- If you were a partner in a law firm and your distributive share of partnership gross income exceeded \$2,500, list the name of the firm, its address, and its principal business activity (practice of law).
- If you were the sole proprietor of a retail gift business and your gross income from the business exceeded \$2,500, list the name of the business, its address, and its principal business activity (retail gift sales).
- If you received income from investments in stocks and bonds, list each individual company from which you derived more than \$2,500. Do not aggregate all of your investment income.
- If more than \$2,500 of your gross income was gain from the sale of property (not just the selling price), list as a source of income the purchaser's name, address and principal business activity. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed as "sale of (name of company) stock," for example.
- If more than \$2,500 of your gross income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and its principal business activity.

SECONDARY SOURCES OF INCOME

[Required by s. 112.3145(3)(b)2, F.S.]

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. It is not for reporting income from second jobs. That kind of income should be reported in "Primary Sources of Income," if it meets the reporting threshold. You will not have anything to report unless, during the disclosure period:

- (1) You owned (either directly or indirectly in the form of an equitable or beneficial interest) more than 5% of the total assets or capital stock of a business entity (a corporation, partnership, LLC, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida);
and,
- (2) You received more than \$5,000 of your gross income during the disclosure period from that business entity.

If your interests and gross income exceeded these thresholds, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity's gross income (computed on the basis of the business entity's most recently completed fiscal year), the source's address, and the source's principal business activity.

Examples:

- You are the sole proprietor of a dry cleaning business, from which you received more than \$5,000. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).

- You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the above thresholds. List each tenant of the mall that provided more than 10% of the partnership's gross income and the tenant's address and principal business activity.

REAL PROPERTY

[Required by s. 112.3145(3)(b)3, F.S.]

In this part, list the location or description of all real property in Florida in which you owned directly or indirectly at any time during the disclosure period in excess of 5% of the property's value. You are not required to list your residences. You should list any vacation homes if you derive income from them.

Indirect ownership includes situations where you are a beneficiary of a trust that owns the property, as well as situations where you own more than 5% of a partnership or corporation that owns the property. The value of the property may be determined by the most recently assessed value for tax purposes, in the absence of a more accurate fair market value.

The location or description of the property should be sufficient to enable anyone who looks at the form to identify the property. A street address should be used, if one exists.

INTANGIBLE PERSONAL PROPERTY

[Required by s. 112.3145(3)(b)3, F.S.]

Describe any intangible personal property that, at any time during the disclosure period, was worth more than \$10,000 and state the business entity to which the property related. Intangible personal property includes things such as cash on hand, stocks, bonds, certificates of deposit, vehicle leases, interests in businesses, beneficial interests in trusts, money owed you (including, but not limited to, loans made as a candidate to your own campaign), Deferred Retirement Option Program (DROP) accounts, the Florida Prepaid College Plan, and bank accounts in which you have an ownership interest. Intangible personal property also includes investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan is your asset—not the account or plan itself. Things like automobiles and houses you own, jewelry, and paintings are not intangible property. Intangibles relating to the same business entity may be aggregated; for example, CDs and savings accounts with the same bank. Property owned as tenants by the entirety or as joint tenants with right of survivorship, including bank accounts owned in such a manner, should be valued at 100%. The value of a leased vehicle is the vehicle's present value minus the lease residual (a number found on the lease document).

LIABILITIES

[Required by s. 112.3145(3)(b)4, F.S.]

List the name and address of each creditor to whom you owed more than \$10,000 at any time during the disclosure period. The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments. You are not required to list the amount of any debt. You do not have to disclose credit card and retail installment accounts, taxes owed (unless reduced to a judgment), indebtedness on a life insurance policy owed to the company of issuance, or contingent liabilities. A "contingent liability" is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a guarantor, surety, or

endorser on a promissory note. If you are a “co-maker” and are jointly liable or jointly and severally liable, then it is not a contingent liability.

INTERESTS IN SPECIFIED BUSINESSES

[Required by s. 112.3145(7), F.S.]

The types of businesses covered in this disclosure include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies; credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies, utility companies, entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.

Disclose in this part the fact that you owned during the disclosure period an interest in, or held any of certain positions with the types of businesses listed above. You must make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period more than 5% of the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of businesses for which you are, or were at any time during the disclosure period, an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list the name of the business, its address and principal business activity, and the position held with the business (if any). If you own(ed) more than a 5% interest in the business, indicate that fact and describe the nature of your interest.

TRAINING CERTIFICATION

[Required by s. 112.3142, F.S.]

If you are a Constitutional or elected municipal officer, appointed school superintendent, or a commissioner of a community redevelopment agency created under Part III, Chapter 163, ~~or an elected local officers of independent special districts, including any person appointed to fill a vacancy on an elected special district board,~~ whose service began on or before March 31 of the year for which you are filing, you are required to complete four hours of ethics training which addresses Article II, Section 8 of the Florida Constitution, the Code of Ethics for Public Officers and Employees, and the public records and open meetings laws of the state. You are required to certify on this form that you have taken such training.

(End of Instructions)

NOTICE

The annual Statement of Financial Interests is due July 1. If the annual form is not submitted via the electronic filing system created and maintained by the Commission by September 1 an automatic fine of \$25 for each day late will be imposed, up to a maximum penalty of \$1,500. Failure to file also can result in removal from public office or employment. [s. 112.3145, F.S.]

In addition, failure to make any required disclosure constitutes grounds for and may be punished by one or more of the following: disqualification from being on the ballot, impeachment, removal or suspension from office or employment, demotion, reduction in salary, reprimand, or a civil penalty not exceeding \$10,000. [s. 112.317, F.S.]

INSTRUCTIONS FOR COMPLETING AND FILING FORM 1X AMENDMENT TO STATEMENT OF FINANCIAL INTERESTS

Use this form to report the new information you believe should have been reported on your original Form 1 or 1F. You will be asked to explain the changes you are making to your original Form 6 or 6F.

WHO MUST FILE FORM 1:

- 1) Elected public officials not serving in a political subdivision of the state and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.
- 2) Appointed members of each board, commission, authority, or council having statewide jurisdiction, excluding those required to file full disclosure on Form 6 as well as members of solely advisory bodies, but including judicial nominating commission members; Directors of Enterprise Florida, Scripps Florida Funding Corporation, and Career Source Florida; and members of the Council on the Social Status of Black Men and Boys; the Executive Director, Governors, and senior managers of Citizens Property Insurance Corporation; Governors and senior managers of Florida Workers' Compensation Joint Underwriting Association; board members of the Northeast Fla. Regional Transportation Commission; board members of Triumph Gulf Coast, Inc; board members of Florida Is For Veterans, Inc.; and members of the Technology Advisory Council within the Agency for State Technology.
- 3) The Commissioner of Education, members of the State Board of Education, the Board of Governors, the local Boards of Trustees and Presidents of state universities, and the Florida Prepaid College Board.
- 4) Persons elected to office in any political subdivision (such as municipalities, counties, and special districts) and any person appointed to fill a vacancy in such office, unless required to file Form 6.
- 5) Appointed members of the following boards, councils, commissions, authorities, or other bodies of county, municipality, school district, independent special district, or other political subdivision: the governing body of the subdivision; community college or junior college district boards of trustees; boards having the power to enforce local code provisions; boards of adjustment; community redevelopment agencies; planning or zoning boards having the power to recommend, create, or modify land planning or zoning within a political subdivision, except for citizen advisory committees, technical coordinating committees, and similar groups who only have the power to make recommendations to planning or zoning boards, and except for representatives of a military installation acting on behalf of all military installations within that jurisdiction; pension or retirement boards empowered to invest pension or retirement funds or

determine entitlement to or amount of pensions or other retirement benefits, and the Pinellas County Construction Licensing Board.

- 6) Any appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.
- 7) Persons holding any of these positions in local government: county or city manager; chief administrative employee or finance director of a county, municipality, or other political subdivision; county or municipal attorney; chief county or municipal building inspector; county or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk; appointed district school superintendent; community college president; district medical examiner; purchasing agent (regardless of title) having the authority to make any purchase exceeding \$35,000 for the local governmental unit.
- 8) Officers and employees of entities serving as chief administrative officer of a political subdivision.
- 9) Members of governing boards of charter schools operated by a city or other public entity.
- 10) Employees in the office of the Governor or of a Cabinet member who are exempt from the Career Service System, excluding secretarial, clerical, and similar positions.
- 11) The following positions in each state department, commission, board, or council: Secretary, Assistant or Deputy Secretary, Executive Director, Assistant or Deputy Executive Director, and anyone having the power normally conferred upon such persons, regardless of title.
- 12) The following positions in each state department or division: Director, Assistant or Deputy Director, Bureau Chief, and any person having the power normally conferred upon such persons, regardless of title.
- 13) Assistant State Attorneys, Assistant Public Defenders, criminal conflict and civil regional counsel, and assistant criminal conflict and civil regional counsel, Public Counsel, full-time state employees serving as counsel or assistant counsel to a state agency, administrative law judges, and hearing officers.
- 14) The Superintendent or Director of a state mental health institute established for training and research in the mental health field, or any major state institution or facility established for corrections, training, treatment, or rehabilitation.
- 15) State agency Business Managers, Finance and Accounting Directors, Personnel Officers, Grant Coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding \$35,000.
- 16) The following positions in legislative branch agencies: each employee (other than those employed in maintenance, clerical, secretarial, or similar positions and legislative assistants exempted by the presiding officer of their house); and each employee of the Commission on Ethics.
- 17) Each member of the governing body of a "large-hub commercial service airport," as defined in Section 112.3144(1)(c), Florida Statutes, except for members required to comply with the financial disclosure requirements of s. 8, Article II of the State Constitution.

ATTACHMENTS: A filer may include and submit attachments or other supporting documentation when filing disclosure.

PUBLIC RECORD: The disclosure form is a public record and is required by law to be posted to the Commission's website. Your Social Security number, bank account, debit, charge, and credit card numbers, mortgage or brokerage account numbers, personal identification numbers, or taxpayer identification numbers are not required and should not be included. If such information is included in the filing, it may be made available for public inspection and copying unless redaction is required by the filer, without any liability to the Commission. If you are an active or former officer or employee listed in Section 119.071, F.S., whose home address or other information is exempt from disclosure, the Commission will maintain that confidentiality if you submit a written and notarized request.

QUESTIONS about this form or the ethics laws may be addressed to the Commission on Ethics, Post Office Drawer 15709, Tallahassee, Florida 32317-5709; physical address: 325 John Knox Road, Building E, Suite 200, Tallahassee, FL 32303; telephone (850) 488-7864.

INSTRUCTIONS FOR COMPLETING FORM 1X:

PRIMARY SOURCES OF INCOME

[112.3145(3)(b)1, F.S]

This section is intended to require the disclosure of your principal sources of income during the disclosure period. You do not have to disclose any public salary or public position(s). The income of your spouse need not be disclosed; however, if there is joint income to you and your spouse from property you own jointly (such as interest or dividends from a bank account or stocks), you should disclose the source of that income if it exceeded the threshold.

Please list in this part of the form the name, address, and principal business activity of each source of your income which exceeded \$2,500 of gross income received by you in your own name or by any other person for your use or benefit.

"Gross income" means the same as it does for income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples include: compensation for services, income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, social security, distributive share of partnership gross income, and alimony if considered gross income under federal law, but not child support.

Examples:

- If you were employed by a company that manufactures computers and received more than \$2,500, list the name of the company, its address, and its principal business activity (computer manufacturing).
- If you were a partner in a law firm and your distributive share of partnership gross income exceeded \$2,500, list the name of the firm, its address, and its principal business activity (practice of law).
- If you were the sole proprietor of a retail gift business and your gross income from the business exceeded \$2,500, list the name of the business, its address, and its principal business activity (retail gift sales).
- If you received income from investments in stocks and bonds, list each individual company from which you derived more than \$2,500. Do not aggregate all of your investment income.

- If more than \$2,500 of your gross income was gain from the sale of property (not just the selling price), list as a source of income the purchaser's name, address and principal business activity. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed as "sale of (name of company) stock," for example.
- If more than \$2,500 of your gross income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and its principal business activity.

SECONDARY SOURCES OF INCOME

[Required by s. 112.3145(3)(b)2, F.S.]

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. It is not for reporting income from second jobs. That kind of income should be reported in "Primary Sources of Income," if it meets the reporting threshold. You will not have anything to report unless, during the disclosure period:

- (1) You owned (either directly or indirectly in the form of an equitable or beneficial interest) more than 5% of the total assets or capital stock of a business entity (a corporation, partnership, LLC, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida); **and,**
- (2) You received more than \$5,000 of your gross income during the disclosure period from that business entity.

If your interests and gross income exceeded these thresholds, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity's gross income (computed on the basis of the business entity's most recently completed fiscal year), the source's address, and the source's principal business activity.

Examples:

- You are the sole proprietor of a dry cleaning business, from which you received more than \$5,000. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).
- You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the above thresholds. List each tenant of the mall that provided more than 10% of the partnership's gross income and the tenant's address and principal business activity.

REAL PROPERTY

[Required by s. 112.3145(3)(b)3, F.S.]

In this part, list the location or description of all real property in Florida in which you owned directly or indirectly at any time during the disclosure period in excess of 5% of the property's value. You are not required to list your residences. You should list any vacation homes if you derive income from them.

Indirect ownership includes situations where you are a beneficiary of a trust that owns the property, as well as situations where you own more than 5% of a partnership or corporation that owns the property. The value of the property may be determined by the most recently assessed value for tax purposes, in the absence of a more accurate fair market value.

The location or description of the property should be sufficient to enable anyone who looks at the form to identify the property. A street address should be used, if one exists.

INTANGIBLE PERSONAL PROPERTY

[Required by s. 112.3145(3)(b)3, F.S.]

Describe any intangible personal property that, at any time during the disclosure period, was worth more than \$10,000 and state the business entity to which the property related. Intangible personal property includes things such as cash on hand, stocks, bonds, certificates of deposit, vehicle leases, interests in businesses, beneficial interests in trusts, money owed you (including, but not limited to, loans made as a candidate to your own campaign), Deferred Retirement Option Program (DROP) accounts, the Florida Prepaid College Plan, and bank accounts in which you have an ownership interest. Intangible personal property also includes investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan is your asset—not the account or plan itself. Things like automobiles and houses you own, jewelry, and paintings are not intangible property. Intangibles relating to the same business entity may be aggregated; for example, CDs and savings accounts with the same bank. Property owned as tenants by the entirety or as joint tenants with right of survivorship, including bank accounts owned in such a manner, should be valued at 100%. The value of a leased vehicle is the vehicle's present value minus the lease residual (a number found on the lease document).

LIABILITIES

[Required by s. 112.3145(3)(b)4, F.S.]

List the name and address of each creditor to whom you owed more than \$10,000 at any time during the disclosure period. The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments. You are not required to list the amount of any debt. You do not have to disclose credit card and retail installment accounts, taxes owed (unless reduced to a judgment), indebtedness on a life insurance policy owed to the company of issuance, or contingent liabilities. A "contingent liability" is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a guarantor, surety, or endorser on a promissory note. If you are a "co-maker" and are jointly liable or jointly and severally liable, then it is not a contingent liability.

INTERESTS IN SPECIFIED BUSINESSES

[Required by s. 112.3145(7), F.S.]

The types of businesses covered in this disclosure include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies; credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies, utility companies, entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.

Disclose in this part the fact that you owned during the disclosure period an interest in, or held any of certain positions with the types of businesses listed above. You must make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period more than 5% of the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of businesses for which you are, or were at any time during the disclosure period, an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list the name of the business, its address and principal business activity, and the position held with the business (if any). If you own(ed) more than a 5% interest in the business, indicate that fact and describe the nature of your interest.

TRAINING CERTIFICATION

[Required by s. 112.3142, F.S.]

If you are a Constitutional or elected municipal officer, appointed school superintendent, or a commissioner of a community redevelopment agency created under Part III, Chapter 163, ~~or an elected local officers of independent special districts, including any person appointed to fill a vacancy on an elected special district board,~~ whose service began on or before March 31 of the year for which you are filing, you are required to complete four hours of ethics training which addresses Article II, Section 8 of the Florida Constitution, the Code of Ethics for Public Officers and Employees, and the public records and open meetings laws of the state. You are required to certify on this form that you have taken such training.

(End of Instructions)

Schafer, Grayden

From: Stillman, Kerrie
Sent: Sunday, January 07, 2024 2:36 PM
To: Schafer, Grayden
Subject: FW: Comments on proposed rule change - 34.8005(5)

From: Laird A. Lile, Esq. <llile@lairdalile.com>
Sent: Sunday, January 07, 2024 2:32 PM
To: Zuilkowski, Steven <ZUILKOWSKI.STEVEN@leg.state.fl.us>
Cc: Stillman, Kerrie <STILLMAN.KERRIE@leg.state.fl.us>
Subject: Comments on proposed rule change - 34.8005(5)

By this email, I am providing my comments regarding the proposed change to Rule 34-8.005. The proposal that will be before the Commission is to add subsection (5) to read as follows:

(5) If disclosure of identifying information regarding a source of income or secondary source of income will violate confidentiality or privilege pursuant to law or rules governing attorneys, a filer, who is also an attorney, may indicate he or she has a legal client meeting the disclosure criteria without providing further information about the client. The filer in such circumstances may write "Legal Client" in the disclosure fields without providing any further information.

My comments are made with the objective of providing a clear exception that is easily applied and understood to the disclosure that would otherwise be required, and to suggest coordination of this change with the balance of Rule 38-8.005.

At the outset, I acknowledge you have indicated to me this proposal is modeled after established language, found in F.S. 112.3143(5). That provision reads as follows:

(5) If disclosure of specific information would violate confidentiality or privilege pursuant to law or rules governing attorneys, a public officer, who is also an attorney, may comply with the disclosure requirements of this section by disclosing the nature of the interest in such a way as to provide the public with notice of the conflict.

That statutory provision deals with voting conflicts that are to be disclosed when conflicts arise regarding upcoming votes by public officers. After some reflection, I do not believe the statutory provision serves well as a model for the change intended by the proposal. When voting conflicts arise, the public officer is required to make a disclosure that "provide[s] the public with notice of the conflict." This optimal manner of making that disclosure could vary with the circumstances, so some flexibility seems appropriate. That flexibility is not easily translated to completion of a form required by the Commission's rules. So, while I applaud the effort to find a good model with precedential value, I don't think that is accomplished with the voting conflict provision. However, of more significant concern to me is the verbosity and lack of clarity that exists even in the statutory provision. I believe the Commission's rules deserve an exception which is clearly and concisely stated.

My specific comments are as follows:

1. The multiple disjunctives in the phrase “...confidentiality or privilege pursuant to law or rules governing attorneys...” creates ambiguities when trying to understand to which parts of the phrase “governing attorneys” is meant to apply. My understanding is the intent is for this to apply only to attorneys. That is not clear because “governing attorneys” might be considered as only applying to “rules” and the first part (“confidentiality or privilege pursuant to law”) might be considered as standing alone and could be applied to reporters who are not lawyers.
2. I understand from you that the intention is for the exception to only apply to attorneys. In that case, the disjunctive terms are not necessary, and I don’t think any disclosure should be required. My suggestion would be to tighten up the proposal to something along these lines:

A filer who is a member of The Florida Bar shall not disclose any identifying information that is confidential under the Rules Regulating The Florida Bar.

3. I also think you need a lead-in (“Notwithstanding...”), so I would suggest the following be adopted as the exception in the rule.

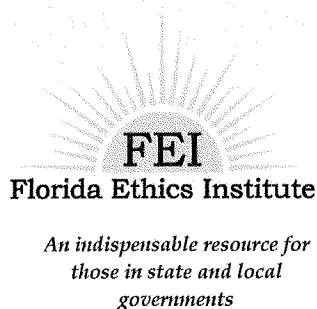
Notwithstanding the requirements in subdivision (1), a filer who is a member of The Florida Bar shall not disclose any identifying information that is confidential under the Rules Regulating The Florida Bar.

I also suggest that good form would include a cross reference to this new exception in subdivision (1). Perhaps beginning subdivision (1) with: Except when prohibited by subdivision (5), would accomplish the objective.

Thank you for the opportunity to submit this comment for the Commission’s consideration.

Laird A. Lile, Esq.

Laird A. Lile, PLLC



January 22, 2024

The Florida Commission on Ethics
P.O. Drawer 15709
Tallahassee, FL 32317-5709

RE: Proposed Amendments to Rule Ch. 34-8

Dear Commission on Ethics:

Board of Directors

Dr. Sylvie Naar,
President

Robert L. Teitler, Esq.,
Vice President

Kathleen McCormick,
Secretary

Dr. Kim Klancke, M.D.,
Treasurer

Herb W.A. Thiele, Esq.,
Member At Large

Contact

WEBSITE:
www.FloridaEthics.org

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FAX:
(850) 498-6679

EMAIL:
Info@FloridaEthics.org

Florida Ethics Institute
2241 North Monroe St. #1441
Tallahassee, FL 32303
floridaethics.org

I write on behalf of the Florida Ethics Institute (FEI)—an independent nonprofit organization founded to protect and advance the cause of ethics in government through education—and on behalf of Norman M. Ostrau, former Chairman of the Florida Commission on Ethics (Commission), to express concerns regarding the proposed amendments to Rule Chapter 34-8, Florida Administrative Code.

In particular, the notice reflects that the Commission intends to amend Rule 34-8.005 regarding the requirements of disclosure concerning the CE Form 6 pertaining to Secondary Sources of Income. The proposed amendment seeks to include a new subsection—subsection 5—wherein the attorney filer need only disclose “Legal Client” in satisfaction of the secondary sources of income disclosure section without providing any further identifying information.

We believe that this amendment will effectively thwart any transparency to the public regarding the major clients of businesses owned materially by the filer which is the purpose of the Secondary Sources of Income section of the CE Form 6. This lack of transparency could act to perpetuate conflicts of interests held by the filer in contravention of the Code of Ethics. And it will make meaningless the Secondary Sources of Income disclosure section itself.

We note that the Commission cites to Florida Bar Rule 4-1.6(a) as authority for, and impetus behind, the proposed amendment. However, we note that for more than 30 years the Commission has advised filers, even those practicing law in their private capacity, that legal clients meeting the criteria for disclosure as secondary sources of income must be disclosed. *See* CEO 76-164 and CEO 80-64. In CEO 74-69 the Commission expressly opined that with respect to the validity of disclosure of client identities on the CE Form 2 (a similar disclosure form) that the disclosure of a client’s name would not constitute a breach of the filer/attorney’s “ethical obligation of confidentiality to your client, since the attorney-client privilege does not attach to the fact of employment nor the identity of the client.” *See also Silverman v. Turner*, 188 So. 2d 354 (Fla. 3 DCA 1966)(finding an attorney was not able to assert attorney-client privilege with respect to the identity of a client). Thus, the approval of this rule amendment will directly contradict 30+ years of consistent Commission counsel regarding

transparency required by financial disclosure regarding secondary sources of income.

In addition, the amendment will result in a lack of consistency regarding the disclosure requirements pertaining to secondary sources of income disclosures on the CE Form 6 as opposed to the CE Form 1. Unlike CE Form 6—which has its secondary sources of income section requirements rooted in Rule 34-8.005—the secondary sources of income disclosure requirements of CE Form 1 are set forth by law in Section 112.3145(3)(b)2, F.S. This subsection requires the disclosure of “All sources of income to a business entity in excess of 10 percent of the gross income of a business entity in which the reporting person held a material interest and from which he or she received gross income exceeding \$5,000 during the disclosure period.” This statute may not be amended via the rulemaking process. Pursuant to both the statutory disclosure requirements and the Commission’s own interpretation, CE Form 1 filers that are attorneys will continue to have to disclose the identities of their major business clients if they exceed the required thresholds for disclosure. As such, if the proposed amendments to the CE Form 6 are adopted, this will result in inconsistent disclosure requirements regarding secondary sources of income in the CE Form 1 and CE Form 6. In addition, such disparate disclosure requirements appear to thwart the legislative intent of the disclosure of secondary sources of income as articulated by law.

We appreciate the Commission’s desire to harmonize the financial disclosure requirements of the Code of Ethics with those set forth in other rule requirements applicable to specific professions, but we do not believe that the proposed amendments will be beneficial to the Code of Ethics or to the public trust. As such, we humbly request that the Commission deny the proposed amendments to Rule 34-8.005 regarding Secondary Sources of Income and preserve in their consistent interpretation of the requirements of client disclosure regarding this section.

Sincerely,

Sylvie Naar
Dr. Sylvie Naar
President
Florida Ethics Institute