

FILE 2822 — July 25, 2025

GIFT ACCEPTANCE AND DISCLOSURE

CITY COMMISSIONER ACCEPTING TICKETS TO EVENTS

To: Jacob Horowitz, Attorney (Cooper City)

SUMMARY:

A City Commissioner is required to file a Form 9, "Quarterly Gift Disclosure," when he accepts tickets to an event hosted by a charitable organization, the value of which exceeds \$100, when he receives those tickets as a result of his use of the discretionary funds allotted to his office by the City. A City Commissioner has not received a reportable gift when he receives a gift, the value of which exceeds \$100, primarily associated with his service on the board of directors of a private organization. Referenced are CEO 93-27, CEO 13-3, CEO 14-26, CEO 19-17, CEO 22-3, CEO 22-4, and CEO 23-5.

QUESTION 1:

Is a City Commissioner required to file a Form 9, "Quarterly Gift Disclosure," when he donates money to a charitable organization by purchasing tickets to an event hosted by that organization, when that purchase is effectuated by his use of the discretionary funds allotted to his office by the City?

This question is answered as follows.

You are an attorney who has requested an ethics opinion on behalf of a member of the City Commission of Cooper City. In your ethics inquiry, you indicate that as part of the yearly budget process, the City Commission allocates certain discretionary funds to the office of each elected City Commissioner to be used for a public purpose in furtherance of his or her elective office. You state that members of the City Commission have control of the discretionary funds assigned to their offices and may utilize such funds in accordance with applicable laws. You have noted that the use of discretionary funds is subject to the same requirements for the expenditure of public funds under Florida law, and the funds must be used for a public and municipal purpose in furtherance of the Commissioners' public office.

You note that from time to time, and generally during the public budget process, charitable organizations approach the City and request public funding to assist with their various missions and objectives. You indicate that many of these organizations provide social services and other community benefits, which reduces the burden on public resources and other public programs. You state that members of the City Commission occasionally allocate to these various charitable organizations some of the discretionary funds assigned to their offices. You also relate that sometimes officials sponsor a charitable organization by making a contribution from the discretionary funds assigned to their offices in the form of purchasing tickets to a charitable event hosted by the organization.

In your inquiry, you make reference to CEO 19-17, in which we opined that tickets to events hosted by non-profit or for-profit entities are considered gifts from the City that are subject to disclosure when they are paid for by the City via a sponsorship purchase, and then given by the City to public officers and employees who are reporting individuals.¹

¹ A "reporting individual" is anyone who is required by law to file financial disclosure, either Form 6, "Full and Public Disclosure of Financial Interests," or Form 1, "Statement of Financial Interests." § 112.3148(2)(d), Fla. Stat. Because

Now, however, you ask if the analysis in CEO 19-17 would be different where a City Commissioner individually makes a sponsorship to a charitable organization by using the discretionary funds assigned to his or her office by the City to purchase tickets to a fundraising event hosted by the charitable organization.²

Relevant to your inquiry and in pertinent part, Section 112.312(12)(a), Florida Statutes, defines the term "gift" as:

...that which is accepted by a donee or by another on the donee's behalf, or that which is paid or given to another for or on behalf of a donee, directly, indirectly, or in trust for the donee's benefit or by any other means, for which equal or greater consideration is not given within 90 days, including:

...

10. Entrance fees, admission fees, or tickets to events, performances, or facilities.

Because the statute specifically includes "tickets to events" in the definition of the term "gift," any tickets to an event which the Commissioner accepts, and for which he does not provide equal or greater consideration within 90 days, are considered "gifts" to him. Thus, we must analyze

elected City Commissioners are required to file financial disclosure, the City Commissioner is a reporting individual subject to the law.

² This opinion is limited to the question presented regarding whether the tickets are "gifts" for purposes of gift acceptance and disclosure. This opinion does not address the propriety of the use of discretionary funds for expenditures such as this. If the use of the discretionary funds were motivated by a corrupt or wrongful intent, it could present an issue under Section 112.313(6) or Article II, Section 8(h)(2), Florida Constitution. See CEO 23-5, note 6; CEO 22-3, Question 2; and CEO 22-4, Question 2.

whether a sponsorship made using the Commissioner's City-allocated discretionary funds counts as "consideration" given for the tickets by the Commissioner.

In the scenario you describe, the Commissioner is receiving the tickets as part of purchasing a sponsorship from the organization. However, because the sponsorship purchase is coming from the discretionary funds allotted to his office by the City, rather than from his personal funds, we do not view that as the Commissioner providing consideration for the tickets. Rather, it is the City that is providing consideration for the tickets, as City funds are being used to procure the tickets and the Commissioner is ultimately receiving them at no actual cost to himself. As such, the tickets the Commissioner receives in the scenario you have described will be "gifts" to him, unless he personally provides equal or greater consideration for them.

Because the tickets the Commissioner receives in this scenario will be gifts, we may now turn to Section 112.3148(8), Florida Statutes. Section 112.3148(8) states:

Each reporting individual or procurement employee shall file a statement with the Commission on Ethics not later than the last day of each calendar quarter, for the previous calendar quarter, containing a list of gifts which he or she believes to be in excess of \$100 in value, if any, accepted by him or her, for which compensation was not provided by the donee to the donor within 90 days of receipt of the gift to reduce the value to \$100 or less, except the following:

1. Gifts from relatives.
2. Gifts prohibited by subsection (4) or s. 112.313(4).

3. Gifts otherwise required to be disclosed by this section.

Essentially, this provision requires a reporting individual or a procurement employee to disclose all gifts he or she accepts that are valued in excess of \$100, absent certain exemptions. The disclosure must occur by filing a Form 9, "Quarterly Gift Disclosure," by the last day of the calendar quarter following the quarter when the gift was accepted. Thus, because you have stated the tickets' value exceeds \$100, the Commissioner must disclose them.

Rule 34-13.400(3) F.A.C., governs how the Commissioner should properly disclose the tickets he receives on his Form 9. Rule 34-13.400(3) F.A.C. states:

(3) The quarterly gift disclosure statement shall include:

(a) A description of the gift, the monetary value of the gift, the name and address of the person making the gift, and the date(s) thereof. If any of these facts, other than the gift description, are unknown or not applicable, the report shall so state.

(b) A copy of any receipt for such gift provided to the reporting individual or procurement employee by the donor.

Relevant to this inquiry, the rule states that the Commissioner must disclose, among other things, the name and address of the person making the gift. Because the Commissioner would be receiving tickets from the charitable organization by virtue of an action taken in his public capacity on behalf of the City, namely the allocation of City funds, he initially will be taking receipt of the tickets in his public capacity on behalf of the City. For this reason, should he decide to use the

tickets personally, it will be the City that would be considered the donor of the gift, rather than the charitable organization.

Thus, for purposes of the Commissioner's Form 9 disclosure, the Commissioner will have to report as a gift from the City any tickets he accepts as a result of his allocation of City funds, assuming their value exceeds \$100. Regarding how the Commissioner should determine the value of the tickets, as the Rule requires that the value of the gift must also be disclosed on the Form 9, the same valuation principles outlined in CEO 19-17 are applicable here.

In your inquiry, you also ask if the answer to your question about whether the tickets are "gifts" would change were the City Commission to publicly approve the purchase. The above analysis would still be applicable were that to occur, as the Commissioner would still be receiving tickets for which he personally provided no consideration.

This opinion only addresses situations where tickets are received by virtue of a City Commissioner purchasing a sponsorship package, which includes tickets to an event, with his office's allocation of discretionary funds from the City. This opinion does not address situations where an organization subsequently decides to give tickets that are not part of a purchased sponsorship package to a City Commissioner who has donated to that organization in the past. However, scenarios such as this are addressed in CEO 19-17, Question 3.

QUESTION 2:

Is a City Commissioner, who is also his municipality's delegate to the Broward League of Cities (BLOC), required to file a Form 9 "Quarterly Gift Disclosure," when the municipality he represents provides him with two tickets to attend BLOC's annual installation dinner, the value of which exceeds \$100?

This question is answered as follows.

In your inquiry, you state that the Broward League of Cities (BLOC) is a not-for-profit organization. You note that the City of Cooper City, along with almost all other municipalities in Broward County, is a member of BLOC.³ You state that BLOC is governed by a board of directors, comprised of elected municipal officials from each of its member municipalities. You indicate that in furtherance of this organizational structure, the City designates one of its elected officials to serve as the City's voting delegate on the BLOC Board of Directors. You note the City also designates two other elected officials to serve as the City's first and second alternate delegates.

You state that each year, BLOC hosts an annual installation gala, where BLOC installs its new president and swears in the delegates and alternate delegates from each member municipality for the upcoming year. You indicate the City purchases a sponsorship to the annual installation gala each year, which includes a number of tickets to the event. You state the City has historically offered two tickets to each member of the City Commission, including Commissioners who will be installed as the voting and alternate delegates. You state the City Commissioner on whose behalf you are requesting this opinion is the City's voting delegate to BLOC. You add that although the Commissioner is currently the City's voting delegate, in the future, he may also be an alternate delegate.

In your inquiry, you reference CEO 19-17, in which we analyzed a similar scenario and concluded that complimentary tickets to an event were a permissible "gift" received by City Commissioners from their City, which would need to be reported if the combined value of the

³ You indicate that to become a member of BLOC, the City pays BLOC an annual membership fee.

number of tickets received by a particular reporting individual exceeded \$100. Here, however, you ask if the tickets to the BLOC installation gala that the City provides to the Commissioner would actually be considered indirect gifts from BLOC, for purposes of Section 112.312(12)(b)8., Florida Statutes.

Section 112.312(12)(b)8. explicitly excludes the following from the definition of the term "gift" for purposes of disclosure:

Gifts provided directly or indirectly by a state, regional, or national organization which promotes the exchange of ideas between, or the professional development of, governmental officials or employees, and whose membership is primarily composed of elected or appointed public officials or staff, to members of that organization or officials or staff of a governmental agency that is a member of that organization.

Essentially, gifts provided directly or indirectly by a regional organization that promotes the exchange of ideas between, or the professional development of, governmental officials or employees, and whose membership is primarily composed of public officials or staff, to members of that organization, or officials or staff of a member agency, are not considered "gifts" subject to the disclosure requirement found in Section 112.3148.

Because it appears that BLOC is an organization of the type contemplated by Section 112.312(12)(b)8., and because this exemption only applies when the gift is provided directly or indirectly *by the organization*, we must determine whether the tickets the Commissioner receives

from the City are indirect gifts from BLOC, in which case Section 112.312(12)(b)8. would apply and the Commissioner would not need to disclose his acceptance of the tickets.

In CEO 19-17, the Commission noted that if a third-party sponsor paid for event tickets and thereafter gave the tickets to the City for distribution to City officials and personnel, then the third-party would be the donor and the tickets would constitute an indirect gift from the third-party to the individuals. See also CEO 93-27, CEO 13-3, and Rule 34-13.310(8), Florida Administrative Code. However, the Commission also stated that if the City itself has paid for the cost of the tickets and thereafter distributed the tickets to public officers or employees, then the City is the donor. The facts you have described in your inquiry are analogous to the latter scenario, as you relate the City is purchasing the sponsorship package itself and directly receives the tickets that will be distributed to the Commissioner. As such, the exemption found in Section 112.312(12)(b)8. is not applicable to this situation because the tickets are not gifts given to the Commissioner directly or indirectly by BLOC.

However, the scenario you have described implicates a separate exemption from the definition of the term "gift." Section 112.312(12)(b)1., Florida Statutes, excludes the following from the definition of the term "gift" for purposes of disclosure:

Salary, benefits, services, fees, commissions, gifts, or expenses
associated primarily with the donee's employment, business, or
service as an officer or director of a corporation or organization.

First, it is important to note that the exemption in this statute, unlike the exemption in Section 112.312(12)(b)8., does not require that the donor of the gift is the corporation or organization itself,

but merely that the gifts be "associated primarily" with his or her position with the corporation or organization. In CEO 14-26, a local Chamber of Commerce offered to designate a City Councilman's private insurance agency as an "endorsed vendor" and promote his business to other chamber members. There, we found that the exemption found in Section 112.312(12)(b)1. would be applicable, even though the gift was not given to him by his own insurance agency, and he could accept the designation, as long as he had not solicited or accepted the Chamber of Commerce endorsement in circumstances that would render his acceptance prohibited by Section 112.313(2) or Section 112.313(4), Florida Statutes.⁴

Turning to the present inquiry, based on the facts you have presented, the Commissioner, by virtue of being a voting delegate, is on the Board of Directors of BLOC. As such, it must be determined whether the gift of the tickets is "associated primarily with" his service on the Board. We find that a gift is "associated primarily with" a person's position within a corporation or organization when it is provided in circumstances directly linked to his or her service to the corporation or organization. For purposes of the exemption in Section 112.312(12)(b)1., it is not enough that the gift's actual relation to the reporting individual's service to a business entity be nominal or secondary.

Here, you have indicated that the installation gala is an inaugural ball hosted by BLOC where the voting delegates (members of the BLOC Board of Directors) are formally sworn in for the year. You also indicate the new BLOC President is installed at this gala. As such, it appears that if the City gifts the gala tickets to the Commissioner while he is serving as its designated representative on BLOC's Board of Directors, this would be a gift associated primarily with his

⁴ Section 112.313(2), Florida Statutes, prohibits reporting individuals from soliciting or accepting anything of value with the understanding that their official actions would be influenced thereby. Section 112.313(4), Florida Statutes, prohibits reporting individuals, and their spouses and/or minor children, from accepting anything under circumstances where they know or should know that it is being given in an effort to influence their official actions.

service as a Director of BLOC. Therefore, the Commissioner would not need to disclose his acceptance of the tickets pursuant to Section 112.312(12)(b)1. Although this statutory exemption takes the tickets out of the definition of the term "gift" for disclosure purposes, Sections 112.313(2) and 112.313(4) are still applicable to your client. As such, if there is any indication that the tickets are being given to influence his official actions as a City Commissioner, he is prohibited from soliciting or accepting them.

You have asked if the answer to your question would be different were the Commissioner to be appointed as an alternate delegate in the future, rather than the voting delegate. Were the Commissioner to be designated as an alternate delegate, the exemption found in Section 112.312(12)(b)1. would not be applicable to exempt the tickets from the definition of the term "gift", as in that scenario, he would not actually be on the BLOC Board of Directors. Additionally, you ask whether the answer to this question would change if the Commissioner was not the City's voting delegate or alternate delegate, but was solely an elected member of the City Commission. Because the exemption found in Section 112.312(12)(b)1. would not apply to an alternate delegate, as the alternate does not actually serve on the BLOC Board of Directors, the exemption also would not apply to the Commissioner if he was neither a voting delegate nor an alternate, as in that instance he also would not be on the BLOC Board of Directors.

Your question is answered accordingly.

Naomi, Amelia

From: Zuilkowski, Steven
Sent: Friday, May 23, 2025 9:45 AM
To: Naomi, Amelia
Cc: Steverson, Kathryn
Subject: FW: City of Cooper City / Formal Opinion Request
Attachments: Ltr to FCE re Formal Opinion Request (Katzman - Gift).pdf

Kathy, please assign to Amelia.

From: Kimberly Longo <KLongo@gorencherof.com>
Sent: Thursday, May 22, 2025 3:25 PM
To: Zuilkowski, Steven <ZUILKOWSKI.STEVEN@leg.state.fl.us>
Cc: Jacob G. Horowitz <JHorowitz@gorencherof.com>
Subject: City of Cooper City / Formal Opinion Request

Good afternoon Mr. Zuilkowski,

Attached is correspondence from attorney Jacob Horowitz requesting a formal opinion.

Please confirm receipt of this e-mail. Thank you.

Kind Regards,

Kimberly Longo
Paralegal



GOREN CHEROF
DOODY & EZROL P.A.
ATTORNEYS AT LAW

3099 East Commercial Boulevard, Suite 200

Fort Lauderdale, Florida 33308

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Email: KLongo@gorencherof.com

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May 22, 2025

VIA EMAIL (ZUILKOWSKI.STEVEN@leg.state.fl.us) AND REGULAR MAIL

Steven Zuilkowski
Deputy Executive Director and General Counsel
The Florida Commission on Ethics
P. O. Drawer 15709
Tallahassee, FL 32317-5709

Re: City of Cooper City ("City") / Formal Opinion Request

Dear Mr. Zuilkowski:

The intent of this correspondence is to request a formal opinion from the Florida Commission on Ethics ("FCE") on behalf of Cooper City Commissioner Jeremy Katzman. Commissioner Katzman is an elected official who has standing to request an opinion from the FCE pursuant to Rule 34-6.002 of the Rules of the FCE.

The substantive issues for which Commissioner Katzman is seeking an advisory opinion are as follows:

- 1) Whether an elected official is required to file a Form 9 quarterly gift disclosure when the municipality they represent provides the official with two (2) tickets to a charitable event, the value of which exceed \$100, paid for from discretionary funds allocated to the commissioner as part of the annual budget process?
- 2) Does the answer to Question #1 change if the City Commission publicly approves the purchase of tickets to the charitable event?
- 3) Whether an elected official, who is their municipality's delegate or alternate delegate to the Broward League of Cities ("BLOC"), is required to file a Form 9 quarterly gift disclosure when the municipality they represent provides the official with two (2) tickets to attend the BLOC's annual installation dinner, the value of which exceeds \$100?
- 4) Does the answer to Question #2 change if the elected official is not their municipality's delegate or alternate delegate to the BLOC, but another elected member of the city commission?

BACKGROUND AND ANALYSIS

A) Discretionary Funds (Question #1 and #2)

In 2019, the FCE opined that tickets to events held by non-profit or for-profit entities paid for by a municipality pursuant to a sponsorship contribution and given to the municipality's elected officials would be considered a gift subject to disclosure in accordance with Sec. 112.3148, F.S. *See CEO 19-17, dated October 30, 2019.*

Each year the City Commission of the City of Cooper City, as part of its budget process, allocates certain discretionary funds to each elected official to be used for a public and municipal purpose in furtherance of their elective office. Members of the City Commission have control over their discretionary funds and may utilize such funds in accordance with the requirements of the City's Code or Ordinances and other applicable law.

From time to time and generally during the public budget process, charitable organizations approach the City and request public funding to assist with their various missions and objectives. Many charitable organizations provide social services and other community benefits which reduce the burden on public resources and other public programs. Members of the City Commission occasionally allocate certain discretionary funds within their control to these various charitable organizations. If an elected official sponsors a charitable organization and makes a contribution through their discretionary fund, the official may be offered tickets to a charitable event hosted by the organization.

CEO 19-17 provides that if the City sponsors a charitable organization and receives tickets to an event for that organization, the elected official is required to disclose the acceptance of tickets to the charitable event. However, in the instant case, Commissioner Katzman may decide to make a direct sponsorship contribution to the charitable organization through his discretionary allocation of public funds. In the event that Commissioner Katzman makes a contribution from his discretionary fund and receives tickets to a charitable organization's fundraising event, is Commissioner Katzman still required to disclose the tickets on the Form 9 quarterly gift disclosure?

Alternatively, if the City Commission publicly approves the payment of a sponsorship to a charitable organization and receives a number of tickets to an event associated with such sponsorship, and those tickets are provided to the members of the City Commission by the City, are members of the City Commission still required to file the Form 9?

B) Broward League of Cities (Question #3 and #4)

The Broward League of Cities is a not-for-profit organization. The City of Cooper City, along with almost all other municipalities in Broward County, is a member of the BLOC. The City pays an annual membership fee to the BLOC.

The BLOC is governed by a board of directors, comprised of elected municipal officials from each of its member municipalities. In furtherance of that organizational structure, each year the City designates one (1) of its elected officials to serve as the City's BLOC voting delegate on the board of directors, and two (2) other elected officials to serve as the City's first and second alternate delegates, respectively. Also each year, the BLOC hosts its annual installation gala, at which time the BLOC installs its new president and swears in the delegates and alternate delegates from each member municipality for the upcoming year. The revenue from the annual gala supplements the annual fees paid by its members to fund the BLOC's operations.

Each year, the City purchases a sponsorship to the annual installation gala which includes a number of tickets to the event. Tickets to the installation gala are also available for individual purchase. The City has historically offered two (2) tickets to each member of the City Commission, including the commissioners who will be installed as the voting delegate as well as the alternate delegates.

Sec. 112.312(12)(b)(8), F.S., expressly excludes the following from the definition of "gift":

Gifts provided directly or indirectly by a state, regional, or national organization which promotes the exchange of ideas between, or the professional development of, governmental officials or employees, and whose membership is primarily composed of elected or appointed public officials or staff, to members of that organization or officials or staff of a governmental agency that is a member of that organization.


The BLOC is an organization that falls squarely within this specific exclusion from the definition of "gift." Therefore, it would appear that if the BLOC itself were to give an elected official tickets to the annual installation gala, such an offering would not be considered a "gift" in accordance with this definition. However, in accordance with CEO 19-17, it further appears that if the City purchases a sponsorship to the annual installation gala from the BLOC, and included within that sponsorship are tickets to the event which the City in turn then gives to its elected officials, Form 9 disclosure would be required. It is unclear whether the latter would be considered an "indirect" gift from the BLOC that would fall within the exclusion referenced above.

Commissioner Katzman is the City's voting delegate to the BLOC. In the future, however, he may not be serving in this capacity or as one of the City's alternate delegates. Based on the foregoing, the commissioner is seeking guidance as to whether he is required to disclose tickets to the BLOC's annual installation gala given to him by the City as a result of the City purchasing a sponsorship from the BLOC which includes tickets to the event.

CONCLUSION

In an abundance of caution and in an effort to ensure compliance with the state's gift disclosure laws, the undersigned is seeking a formal advisory opinion of the FCE on behalf of Commissioner Katzman addressing and clarifying the issues detailed herein. Thank you for your attention and consideration to this matter. Please do not hesitate to contact our office if there is any additional information that we can provide.

Sincerely,



JACOB G. HOROWITZ
City Attorney

cc: Commissioner Jeremy Katzman

Naomi, Amelia

From: Jacob G. Horowitz <JHorowitz@gorencherof.com>
Sent: Wednesday, May 28, 2025 10:29 AM
To: Naomi, Amelia
Cc: Kimberly Longo; Steverson, Kathryn
Subject: RE: Your Formal Opinion Request

Amelia,

Thank you for the follow-up. Please note the responses below.

Let me know if there is any additional information that we can provide.

Jacob G. Horowitz



**GOREN CHEROF
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From: Naomi, Amelia [mailto:NAOMI.AMELIA@leg.state.fl.us]
Sent: Wednesday, May 28, 2025 9:20 AM
To: Jacob G. Horowitz <JHorowitz@gorencherof.com>
Cc: Kimberly Longo <KLongo@gorencherof.com>; Steverson, Kathryn <STEVERSON.KATHRYN@leg.state.fl.us>
Subject: RE: Your Formal Opinion Request

Hello,

I have a few follow-up questions for you as I begin to draft this opinion:

1. Can you send me the City Code/Ordinance that governs how members of the City Commission may use their discretionary funds? I may have misspoke if we indicated that there is a code provision specific to discretionary funds. The use of discretionary funds is subject to the same requirements for the expenditure of public funds under FL Law. They must be used for a public and municipal purpose in furtherance of the commissioners' public office.
2. Is the Broward League of Cities a vendor or lobbyist of Cooper City? No. Municipalities pay annual membership dues to the BLOC.
3. Do you know what percent of BLOC members are government agencies/officials/employees? 100% of the BLOC's board of directors are elected officials. Each year all member municipalities appoint delegates and alternates to serve as members of the BLOC's board of directors. The delegates and alternates are sworn in each year at the annual installation dinner.

Thank you,
Amelia

From: Naomi, Amelia

Sent: Friday, May 23, 2025 10:25 AM

To: Jacob G. Horowitz <JHorowitz@gorencherof.com>

Cc: Kimberly Longo <KLongo@gorencherof.com>; Steverson, Kathryn <STEVERSON.KATHRYN@leg.state.fl.us>

Subject: RE: Your Formal Opinion Request

This will go on the July 25, 2025, meeting agenda. If you choose to attend the meeting, you and Commissioner Katzman will be given an opportunity to address the Commission and/or answer any questions they may have as well.

On July 10, you will be mailed a copy of the draft opinion to be considered by the Commission.

From: Jacob G. Horowitz <JHorowitz@gorencherof.com>

Sent: Friday, May 23, 2025 10:10 AM

To: Naomi, Amelia <NAOMI.AMELIA@leg.state.fl.us>

Cc: Kimberly Longo <KLongo@gorencherof.com>; Steverson, Kathryn <STEVERSON.KATHRYN@leg.state.fl.us>

Subject: RE: Your Formal Opinion Request

Amelia,
Thank you for reaching out. Please let us know if there is any additional information that we can provide.

Do you have any expectation as to when this item might be considered by the commission?

Jacob G. Horowitz



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From: Naomi, Amelia [<mailto:NAOMI.AMELIA@leg.state.fl.us>]

Sent: Friday, May 23, 2025 10:05 AM

To: Jacob G. Horowitz <JHorowitz@gorencherof.com>

Cc: Kimberly Longo <KLongo@gorencherof.com>; Steverson, Kathryn <STEVERSON.KATHRYN@leg.state.fl.us>

Subject: RE: Your Formal Opinion Request

Hello,

I hope you are doing well. I am the attorney who has been assigned to write the formal opinion you requested on behalf of Commissioner Katzman. As I begin to draft the opinion, I will be in touch with any follow-up questions I may have.

Best,

Amelia L. Naomi

Attorney

Florida Commission on Ethics

NAOMI.AMELIA@leg.state.fl.us

Telephone: 850-488-7864 | Fax: 850-488-3077

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