CITY OF TALLAHASSEE
INDEPENDENT ETHICS BOARD

AO 2026-04 – September 15, 2026

SOLICITATION OR ACCEPTANCE OF GIFTS
ORD. NO.: 2-15

To: Name withheld at person's request.

SUMMARY:

Under the City of Tallahassee Ethics Code, a covered individual violates Section 2-15 of the Tallahassee Ethics Code by accepting a meal purchased by a City vendor. An employee who is not a covered individual is not subject to the local gift prohibition. The prohibition is not implicated when the City purchases the meal, and the vendor reimburses the City for the cost.

FACTS:

The inquirer is a City employee who works in Customer Service. According to the information provided, a registered City vendor offered to purchase lunch for Customer Service employees, and possibly others, in order to honor a former City employee. The proposed meal would be paid for or provided by the vendor rather than by the City or the individual employees.

It is unclear whether the inquirer, or each of the other employees who may attend the lunch, is a "covered individual" as defined by the Tallahassee Ethics Code. That distinction is dispositive under the local gift prohibition.

QUESTION #1:

Does a City employee violate the Tallahassee Ethics Code ban on solicitation or acceptance of gifts by accepting a lunch paid for or provided by a registered City vendor when the meal is offered to employees in Customer Service to honor a former City employee?

This question is answered in the affirmative if the employee is a "covered individual," as defined by Section 2-4 of the Tallahassee Ethics Code, and in the negative if the employee is not a covered individual.

ANALYSIS #1:

Section 2-15 applies only to "covered individuals," which includes public officials, employees and certain board members who are required to file annual financial disclosure, and procurement employees.

A "covered individual" is a legal term defined by local ordinance as follows:

> *Covered individual* means:
> (1) Each public official;
> (2) Each employee and each member of a city board, commission, or council who is required by F.S. § 112.3145, to file an annual financial disclosure, including any employee with purchasing authority exceeding $35,000.00; and
> (3) Each employee who is a procurement employee. "Procurement employee" means any city employee who has participated in the preceding 12 months through decision, approval, disapproval, recommendation, preparation of any part of a purchase request, influencing the content of any specification or procurement standard, rendering advice, investigation, or auditing or in any other advisory capacity in the procurement of contractual services or commodities, if the cost of such services or commodities exceeds or is expected to exceed $10,000.00 in any fiscal year.

§ 2-4, *Tallahassee Code of Ordinances* (2026).

The information provided does not establish whether the inquirer is a covered individual. The inquirer's employment in Customer Service, standing alone, is insufficient to make that determination. Accordingly, this opinion cannot provide a definitive conclusion as to the inquirer individually. The Board instead addresses the proposed lunch based upon both possibilities.

If the inquirer or another employee offered the lunch is not a covered individual, the local gift prohibition does not apply, and the inquiry under Section 2-15 is complete as to that employee. If the employee is a covered individual, the analysis continues.

The applicable ordinance reads as follows:

> No covered individual shall knowingly, directly or indirectly, accept or solicit a gift of any value from any person or business entity that the recipient knows, or should know with the exercise of reasonable care, is a vendor, lessee of city property, lobbyist or any principal or employer of a lobbyist who lobbies, sells or leases to the city, or from any potential vendor or lessee that is currently engaged in procurement or negotiations with the city or a bid protest.

§ 2-15(a), *Tallahassee Code of Ordinances* (2026).

The proposed donor is a registered City vendor and therefore falls within a category from which a covered individual may not knowingly accept or solicit a gift. The local ordinance incorporates the state law definition of "gift," which expressly includes "food or beverage." *See* § 112.312(12)(a)8., FLA. STAT. (2026). Thus, a meal purchased or provided by the vendor for a covered individual is a gift for purposes of the local prohibition.

The fact that the vendor proposes to provide lunch to an entire group of Customer Service employees does not change the analysis for employees who are covered individuals. The statutory definition expressly identifies food and beverages as gifts and does not create an exception merely because the same meal is offered to other employees. Likewise, the worthy purpose of honoring a former City employee does not alter the identity of the donor or the value being provided to the recipient.

Section 2-15 also prohibits indirect acceptance. Accordingly, the result is the same if the vendor pays a restaurant, caterer, or other third party to provide the meal to covered individuals. A vendor-funded meal cannot be converted into a permissible gift merely by having a third party deliver the food or by characterizing the gathering as a City-related event.

CONCLUSION #1:

Accordingly, based on the facts presented and this Board's reliance on those facts, if the inquirer or another employee attending the lunch is a covered individual, acceptance of a meal paid for or provided, directly or indirectly, by the City vendor would violate Section 2-15. The fact that the vendor proposes to provide lunch to an entire group of employees, rather than to a particular employee individually, does not remove the meal from the local gift prohibition. Section 2-15 of the Tallahassee Ethics Code prohibits a covered individual from knowingly accepting a gift of any value from a City vendor.

If, however, an employee is not a covered individual, Section 2-15 does not prohibit that employee from accepting the meal. This conclusion is limited to the Tallahassee Ethics Code and does not address any City personnel policy or other rule that may independently govern acceptance of meals or other items from vendors.

QUESTION #2:

May covered individuals participate in the lunch if the City purchases the food and beverages for the City event and the vendor reimburses or donates the cost to the City rather than providing the meal directly or indirectly to the employees?

The question is answered in the affirmative, subject to the conditions set forth below.

ANALYSIS #2:

Section 2-15 of the Tallahassee Ethics Code does not prohibit the City itself from receiving funds or reimbursement from a vendor. Section 2-15 regulates the solicitation or acceptance of gifts by covered individuals. The critical distinction is therefore whether the vendor is providing the meal to the employees, directly or indirectly, or whether the City is receiving the vendor's contribution in its institutional capacity and independently providing the meal to its employees.

Florida Commission on Ethics precedent provides useful guidance on this distinction. The Commission has repeatedly concluded that an individual public officer or employee does not receive a gift when the governmental agency incurs an authorized expense on behalf of the officer or employee and an outside entity subsequently reimburses the governmental agency for that expense.[1] Although those opinions principally involve official travel, the same distinction is applicable here. The outside donor provides value to the governmental agency, while the agency, not the outside donor, provides the authorized benefit to its employees.

For this alternative to remain outside the local gift prohibition, the arrangement should be structured through the City. The City should authorize the event, select or approve the food provider, incur and pay the expense, and accept the vendor's reimbursement or donation through the City's normal fiscal procedures. The vendor's payment should be made to the City and not to individual employees. Covered individuals should not receive cash, gift cards, reimbursements, or any other item of value directly from the vendor.

The distinction is substantive rather than merely formal. If the vendor pays the restaurant or caterer directly for meals provided to the employees, the covered individuals would still be accepting a gift funded by the vendor, even if the meal occurs at a City workplace or is described as a City event. By contrast, when the City itself authorizes and pays the expense and the vendor reimburses or donates funds to the City, the transaction is between the vendor and the City rather than between the vendor and the individual covered employees.

This conclusion is limited to the Tallahassee Ethics Code. The Board does not determine whether the City may accept a particular donation or reimbursement under its fiscal, procurement, administrative, or other internal policies, nor does it determine the application of any separate state law gift restrictions. Any proposed reimbursement or donation arrangement should therefore be coordinated with the appropriate City officials, including the City Attorney's Office, before it is implemented.

CONCLUSION #2:

Accordingly, based on the facts presented by the inquirer and this Board's reliance on those facts, the Tallahassee Independent Ethics Board finds that a covered individual may participate in the proposed lunch without violating Section 2-15 if the City, acting in its institutional capacity, purchases the food and beverages and the vendor reimburses or donates the cost to the City through an authorized City process. A covered individual may not, however, accept a meal paid for or provided directly or indirectly by the City vendor.

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[1] *See* CEO 91-21 (supervisor of elections did not receive a gift when county paid for his travel to visit a voting machine manufacturer and the manufacturer subsequently reimbursed the county); *see also* CEO 92-12 (Florida Public Service Commissioner did not receive a gift, honorarium, or honorarium-related expenses when he traveled at public expense to speak at a conference and the sponsor reimbursed PSC for expenses); *see also* CEO 08-26 (state employee did not receive a gift when traveling at state agency's expense and the organization who is the principal of an executive branch lobbyist reimbursed the agency); *see also* CEO 13-3 (monetary donations made to a government-maintained fund used to pay for official travel by public officials did not constitute gifts to the public officials).

ORDERED by the City of Tallahassee Independent Ethics Board meeting in public session on September 15, 2026, and **RENDERED** this 15th day of September 2026.

APPROVED:

PATRICK KELLY, Chair
Tallahassee Independent Ethics Board

ATTEST:

DWIGHT A. FLOYD
Independent Ethics Officer

APPROVED AS TO FORM:

JOHN LAURANCE REID
Board Counsel