



THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF CAMPAIGN & POLITICAL FINANCE

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April 27, 2011

Carla Howell
Alliance to Roll Back Taxes
6 Goodman Lane
Wayland, MA 01778

Re: CPF-10-28

Dear Ms. Howell:

This office has completed its review of financial activities undertaken by the Committee for Small Government ("Committee") and Alliance to Rollback Taxes ("Alliance"), both ballot question committees organized with OCPF, during the period of 2007-2010. You acted as treasurer and chairperson of both ballot question committees, which were organized to support the November 2008 ballot question to eliminate the income tax and the November 2010 ballot question to reduce the sales tax.

Section 6 of M.G.L. c. 55, the campaign finance law, permits political committees to make expenditures so long as they are not "primarily for any other person's personal use." In addition, the regulations promulgated under Chapter 55, provide that committees may make expenditures for "reasonable and necessary expenses in connection with the operation of a campaign office." These expenses may cover telephones, furniture, office rent and equipment, and utilities." 970 CMR 2.05(2) (h).

You have informed OCPF that the ballot question committees used your residence as an office during the campaigns. You also stated that the Committee and the Alliance paid certain utility bills at the home/office during the years 2007-2010. In particular, the ballot question committees paid EZ Oil, Comcast and NStar a total of \$16,921.50 during this time period. You also stated that had the committees rented an office for the ballot question committees' use, it would have cost the committees considerably more than what the committees paid for utilities.

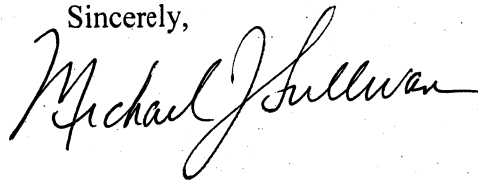
You learned that OCPF strongly discourages the use of a private residence as a campaign office in such instances because it primarily serves as a family home. Further, OCPF recommends that a ballot question committee should not pay for the utility costs of a personal residence if the committee's campaign office is located in a private home. The payment of almost \$17,000 over four years for utilities was not "reasonable and necessary" and did not comply with Section 6 or IB-88-02. The Alliance's campaign finance report as of November 20, 2010, reflected liabilities to you totaling approximately \$21,500. To resolve this matter and as a result of the determination by this office, you have forgiven \$6,000 of these liabilities.



This office has determined that, although the Committee and the Alliance did not comply with the campaign finance law, it considers this matter closed at this time. We anticipate that the guidance provided as the result of this review will assist in ensuring future compliance with the campaign finance law.

In accordance with the opinion of the Supervisor of Public Records, this letter is a public record. A copy is being provided to the person(s) who brought this matter to our attention.

Sincerely,

A handwritten signature in black ink that reads "Michael J. Sullivan". The signature is written in a cursive style with a large, prominent initial "M".

Michael J. Sullivan
Director

MJS/sh