

### STATE OF ARIZONA

# OFFICE OF THE ATTORNEY GENERAL

ATTORNEY GENERAL OPINION

By

KRIS MAYES ATTORNEY GENERAL

September 16, 2024

No. I24-014 (R24-009)

Re: Dependent care as a campaign or officeholder expenditure

To: The Honorable Eva Diaz, State Senator, District 22 1700 West Washington

Phoenix, Arizona 85007 Eva.diaz@azleg.gov

The Honorable Sarah Liguori, State Representative, District 5 1700 West Washington Phoenix, Arizona 85007 sliguori@azleg.gov

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# **Question Presented**

Arizona law defines campaign expenditures as those made "for the purpose of influencing an election." It also permits certain officeholders to receive and spend donations to "defray the costs" of performing official duties. Are caregiving expenses—defined as direct care, protection,

and supervision of a child or other person with a disability or a medical condition for which a candidate has direct caregiving responsibility—that are incurred as a direct result of campaign activity or holding public office deemed a permissible campaign expenditure or officeholder account expenditure, respectively, in the State of Arizona?

### **Summary Answer**

Arizona's campaign finance law permits the use of privately raised <sup>1</sup> campaign money for dependent care if, and only if, the expenses are for the purpose of enabling the candidate or other person to perform campaign activities. However, dependent care is not a permissible use of money in officeholder accounts.

### **Background**

More than 100 years after women obtained the right to vote nationwide, women remain underrepresented in public office.<sup>2</sup> Mothers are even more severely underrepresented. For example, 34.8% of adult women have minor children, but fewer than 17% of women serving as state legislators have minor children.<sup>3</sup> Almost 18% of adults are mothers to children under 18, but mothers of children under 18 account for only 5.3% of state legislators and 6.8% of members of Congress.<sup>4</sup> As of a recent report, 6.67% of Arizona's state legislators were mothers of children

<sup>&</sup>lt;sup>1</sup> This Opinion does not reach or decide any question relating to what constitutes a permissible expenditure of Citizens Clean Elections money.

<sup>&</sup>lt;sup>2</sup> Jennifer L. Lawless, *Female Candidates and Legislators*, 18 Annual Rev. of Pol. Sci. 349, 350 (2015), <a href="https://www.annualreviews.org/content/journals/10.1146/annurev-polisci-020614-094613">https://www.annualreviews.org/content/journals/10.1146/annurev-polisci-020614-094613</a>.

<sup>&</sup>lt;sup>3</sup> Vote Mama Foundation, Politics of Parenthood, State Legislatures 9, 12, https://www.votemamafoundation.org/reports/popreport2022 (October 2022) ("State Report").

<sup>&</sup>lt;sup>4</sup> *Id.* at 9; Vote Mama Foundation, Politics of Parenthood, Representation in the 118th Congress 13, https://www.votemamafoundation.org/reports/popreport2023 (May 2023).

under 18, beating the national average but still putting mothers well below proportional representation.<sup>5</sup>

When women run for office, they win at the same rate as men. <sup>6</sup> But they do not run at the same rate. Some commentators have suggested that women do not run as often as men in part because of the "care gap." <sup>7</sup> According to this theory, the burdens of caring for dependents mean that women are less likely to have the time, capacity, and other assets necessary to run for and serve in office.

Four members of the Legislature have asked this Office to opine on whether candidates for state office may use campaign funds to pay for dependent care, and whether officeholders may use officeholder funds to do the same. To answer these questions, we first review the relevant campaign finance laws.

Arizona campaign finance law saw several changes in 2016. See SB 1516, 52d Leg. (2d Reg. Sess. 2016); see also Ariz. Advoc. Network Found. v. State, 250 Ariz. 109, 111-12 ¶¶ 6-10 (App. 2020) (discussing changes). After those changes, "[a] person may make any expenditure not otherwise prohibited by law." A.R.S. § 16-921(A). By definition, campaign expenditures are those made "for the purpose of influencing an election." A.R.S. § 16-901(25); see also id. (7) (candidates and those empowered by candidates may "make expenditures on behalf of that individual in connection with the candidate's nomination, election or retention for any public office").

<sup>&</sup>lt;sup>5</sup> State Report at 15.

<sup>&</sup>lt;sup>6</sup> Lawless, *supra* note 2, at 352.

<sup>&</sup>lt;sup>7</sup> Vote Mama Foundation, Politics of Parenthood, Representation Matters—In Government and In Data, <a href="https://www.votemamafoundation.org/aboutpop">https://www.votemamafoundation.org/aboutpop</a> (last visited May 14, 2024).

<sup>&</sup>lt;sup>8</sup> Prior to SB 1516, the definition of expenditure incorporated the current language, but also included a number of exclusions. *See* A.R.S. § 16-901(9) (2015). Now, exemptions appear in A.R.S. § 16-921(A)-(B). Those exemptions are not relevant to our inquiry.

The law also provides for officeholder accounts, in which officeholders may receive donations. "Any person who holds elected statewide public office or a legislative office in this state . . . may receive or spend monies to defray the costs of performing officeholder duties," in small-dollar contributions, up to a predetermined limit. A.R.S. § 41-133(A). The money may not be used for campaigning. *Id.* (D). It may be used for such things as office supplies, travel, meetings with constituents, and "informational and educational" expenses. *Id.* (D)(1)-(4).

# **Analysis**

- I. Dependent-care expenses may be paid for with campaign funds.
  - A. The statutory text makes clear that dependent-care payments are campaign expenditures.

We begin with the plain text of Arizona law, giving the words their ordinary meaning. *See Franklin v. CSAA Gen. Ins. Co.*, 255 Ariz. 409, 411 ¶ 8 (2023) ("When interpreting statutes, we begin with the text."); *Matthews v. Indus. Comm'n of Ariz.*, 254 Ariz. 157, 164 ¶ 35 (2022) ("[W]e give the words their ordinary meaning, unless the context suggests a different one." (citation omitted)). "Expenditure" is defined as "any purchase, payment or other thing of value that is made by a person for the purpose of influencing an election." A.R.S. § 16-901(25). The definition of "person" includes a candidate committee. A.R.S. § 16-901(10), (39). So, the question is whether a payment of dependent-care expenses by a candidate committee is "made for . . . the purpose of influencing an election." *Id.* 

If the purpose of paying for dependent care is to enable the candidate to spend time on the campaign, instead of performing a task they otherwise must perform personally, then it is "for the purpose of influencing an election" and is a permissible campaign expenditure. By contrast, if the purpose of paying for dependent care is obtaining a personal benefit, or a professional or other benefit unrelated to the campaign, then the campaign may not make the expenditure. Thus, when

the candidate would, absent the campaign, personally provide dependent care during the time that is spent performing campaign activities, those campaign activities are made possible by the payment and themselves have the goal of influencing the election, and the payments are therefore for the purpose of influencing the election.

In addition, paying for a dependent-care expense may be for the purpose of influencing the election (and therefore a permissible campaign expenditure) when the related expenditure is made to free up a candidate's spouse or other family member to participate in campaign activities. In those situations, the question is not whether the candidate would have otherwise personally provided the care. If the spouse or family member would have provided the care, and the purpose of paying another person to provide the care is for the spouse or family member to be able to participate in campaign activities, then the purpose of the expenditure is to influence the election.

Other factual scenarios may arise. But ultimately, the decisive legal question under A.R.S. § 16-901(25) is whether the purpose of the expenditure is to enable the candidate or other person to perform campaign activities.

# B. This conclusion is supported by opinions from jurisdictions interpreting similar statutory language.

This straightforward interpretation of the statutory language is supported by authority from other jurisdictions. *See, e.g., Flynn v. Campbell*, 243 Ariz. 76, 80 ¶ 9 (2017) (finding federal cases interpreting federal rule of procedure persuasive in interpreting identical state rule). Under statutory text quite similar to our own, *see* Va. Code. § 23.2-945.1, 9 Virginia's Attorney General concluded that campaign funds could be used for dependent care when that care allowed a

<sup>&</sup>lt;sup>9</sup> "Expenditure' means money and services of any amount, and any other thing of value, paid, loaned, provided, or in any other way disbursed by any candidate, campaign committee, political committee, or person for the purpose of expressly advocating the election or defeat of a clearly identified candidate or by any inaugural committee for the purpose of defraying the costs of the inauguration of a Governor, Lieutenant Governor, or Attorney General."

candidate to campaign. Va. Att'y Gen. Op. 21-022. 10 North Carolina's Board of Elections, again considering similar language to Arizona's statute, opined that campaign funds could be used for dependent care if a candidate could show the candidate would otherwise be responsible for personally providing the needed care, but for the campaign keeping them from doing so. N.C. Bd. of Elections, WO-2023-06-22; <sup>11</sup> WO-2020-04-20 (child care only). <sup>12</sup> That Board reasoned that dependent care is, at times, made necessary as a "direct result" of the candidate needing to campaign, making it an expense that would not otherwise be undertaken. WO-2023-06-22, at 2.

Maryland's Board of Elections, again analyzing similar language, emphasized the factbound nature of the question. Opinion of May 16, 2019. 13 When the would-be caregiver is out campaigning, that is, doing activities in the core of being taken away from home by the campaign, child-care expenses may be paid for with campaign money. See id. at 1. Like North Carolina's Board, Maryland's Board reasoned that an expense could be paid with campaign money if it would not have been incurred absent the campaign. Id.

Connecticut's treatment of the question also supports our conclusion. See Dec. Ruling 2019-02, at 5.14 That state's Election Enforcement Commission opined that privately financed

<sup>&</sup>lt;sup>10</sup>https://www.oag.state.va.us/citizen-resources/opinions/officialopinions?view=article&id=1917&catid=30#september

<sup>11</sup> https://www.ncsbe.gov/campaign-finance/campaign-finance-advisory-opinions

That opinion interpreted the following statutory language: "A candidate . . . may use contributions only for the following purposes: (1) Expenditures resulting from the campaign for public office by the candidate or candidate's campaign committee." N.C.G.S. § 163-278.16B(a)(1).

<sup>12</sup> https://www.ncsbe.gov/campaign-finance/campaign-finance-advisory-opinions

<sup>13</sup> https://elections.maryland.gov/campaign\_finance/documents/childCareexpenses.pdf

That opinion interpreted the following statutory language: "Expenditure' means a gift, transfer, disbursement, or promise of money or a thing of value by or on behalf of a campaign finance entity to . . . promote or assist in the promotion of the success or defeat of a candidate, political party, question, or prospective question at an election." Md. Code, Election Law § 1-101(aa)(1).

<sup>14</sup> https://seec.ct.gov/Portal/data/AdvisoryOpinions/DR201902UseofCampaignFunds.pdf

campaigns could pay for child care, notwithstanding a statutory prohibition on using campaign funds for "personal use." *See* Conn. Gen. Sat. § 9-607(g)(4). Citing a 1976 opinion, the Commission opined that child care was a subset of campaign travel and thus could be paid for by privately funded campaigns. Dec. Ruling 2019-02, at 5.

Other states with varied statutory language (and the District of Columbia) <sup>15</sup> have also concluded that campaign funds may be used for dependent-care expenses. Those states include: Alabama, <sup>16</sup> Georgia, <sup>17</sup> Indiana, <sup>18</sup> Kansas, <sup>19</sup> Kentucky, <sup>20</sup> Louisiana, <sup>21</sup> Oregon, <sup>22</sup> Texas, <sup>23</sup> and Wisconsin. <sup>24</sup> Although they interpret different statutory language, these opinions are still noteworthy. Regardless of the precise variations in statutory language, it stands to reason that all jurisdictions attempt, as does Arizona, to limit campaign expenditures to those that intend to influence the election in a legal manner. The prevalence of states permitting dependent-care or

D.C. Bd. of Elections, Off. of Campaign Fin., Inter. Op. 2024-01, https://ocf.dc.gov/node/1721336

Ala. Ethics Comm'n, AO. No. 2018-04, <a href="https://ethics.alabama.gov/docs/pdf/AO%202018-04%20Gray,%20Jennifer.pdf">https://ethics.alabama.gov/docs/pdf/AO%202018-04%20Gray,%20Jennifer.pdf</a>.

<sup>&</sup>lt;sup>17</sup> Ga. Gov't Transparency & Campaign Fin. Comm'n, AO 2023-01, <a href="https://8c99c177-8ae3-4e84-b7ff-133cca25df05.usrfiles.com/ugd/8c99c1">https://8c99c177-8ae3-4e84-b7ff-133cca25df05.usrfiles.com/ugd/8c99c1</a> 83dae44615d9485683c52339081fce55.pdf.

<sup>&</sup>lt;sup>18</sup> Ind. Election Comm'n, AO 2024-1, <a href="https://www.in.gov/sos/elections/files/Advisory-Opinion-2024-1.pdf">https://www.in.gov/sos/elections/files/Advisory-Opinion-2024-1.pdf</a>.

<sup>19</sup> Kan. Governmental Ethics Comm'n, AO 2018-04, <a href="https://www.kansas.gov/ethicsopinion/search/searchByOpinionNumber?number=2018-04&submit=Get+Opinion.">https://www.kansas.gov/ethicsopinion/search/searchByOpinionNumber?number=2018-04&submit=Get+Opinion.</a>

<sup>&</sup>lt;sup>20</sup> Ken. Registry of Elec. Fin., Opinion of Oct. 5, 2018, https://kref.ky.gov/KREF%20Advisory%20Opinions/2018-003%20Opinion.pdf.

La. Bd. of Ethics, Docket No. 2018-1210, <a href="https://ethics.la.gov/EthicsOpinion/DocView.aspx?id=427437&searchid=574911d1-d613-4c20-8389-ae08659a7659&dbid=0&cr=1">https://ethics.la.gov/EthicsOpinion/DocView.aspx?id=427437&searchid=574911d1-d613-4c20-8389-ae08659a7659&dbid=0&cr=1</a>.

Or. Elections Division, Campaign Fin. Man., at 57, https://sos.oregon.gov/elections/documents/campaign-finance.pdf.

Tex. Ethics Comm'n, AO No. 547 (2018), https://www.ethics.state.tx.us/opinions/partVI/547.html.

<sup>&</sup>lt;sup>24</sup> Wis. Ethics Comm'n, 2018 ETH 01, <a href="https://ethics.wi.gov/Resources/18-01">https://ethics.wi.gov/Resources/18-01</a> UseofCampaignFundsforChildcare.pdf.

child-care expenditures supports the common-sense conclusion that such payments can be for the purpose of influencing the election.

The Federal Election Commission has also concluded that campaign money may, under appropriate circumstances, be used to pay for child-care expenses. Under federal law, campaign money may be used for "any other lawful purpose" that does not convert it to "personal use." 52 U.S.C. § 30114(a); see 11 C.F.R. §§ 113.1, 113.2. Personal use is "any use of funds in a campaign account of a present or former candidate to fulfill a commitment, obligation or expense of any person that would exist irrespective of the candidate's campaign or duties as a Federal officeholder." 11 C.F.R. § 113.1(g).

In *McCrery for Congress*, AO 1995-42, <sup>25</sup> the FEC considered whether campaign funds could be used to pay for child-care expenses while a candidate and his wife traveled. The candidate, running for Congress, traveled extensively in his district, and his wife frequently accompanied him. *Id.* at 2. The FEC opined that "occasional" child-care expenses incurred during that time would not have existed absent that travel. *Id.* Thus, the expenses would not have existed "irrespective" of the campaign. 11 C.F.R. § 113.1(g). <sup>26</sup> This made them an acceptable campaign expense. *McCrery for Congress*, AO 1995-42, at 2.

The FEC again confronted these issues in *Liuba for Congress*, AO 2018-06. <sup>27</sup> There, the candidate, the full-time caregiver for her children, sought to have the campaign pay for full-time child care. Prior to the campaign, she worked at home and could take care of her children. *Id.* at 1-

 $<sup>^{25}\ \</sup>underline{https://www.fec.gov/files/legal/aos/1995-42/1995-42.pdf}$ 

In an earlier opinion, the FEC opined that the travel costs incurred by taking a minor child on the campaign trail, even when the child does not participate in the campaign, are campaign expenses. *Hoosiers for Tim Roemer*, AO 1995-20, <a href="https://www.fec.gov/files/legal/aos/1995-20/1995-20.pdf">https://www.fec.gov/files/legal/aos/1995-20/1995-20.pdf</a>.

https://www.fec.gov/files/legal/aos/2018-06/2018-06.pdf

2. The FEC broadened its *McCrery* opinion by clarifying that the analysis did not turn on whether the expenditures were occasional. Under the facts in *Liuba*, the expenditures would not have been made if the candidate did not campaign, and so they were permissible campaign expenditures. *Id.* at 3.

Then, in *MJ for Texas*, AO 2019-13, <sup>28</sup> the FEC again approved the use of campaign funds to pay for child-care expenses, notwithstanding the fact that the children were, in this instance, enrolled in full-time child care prior to the campaign. Before the campaign, the candidate and her husband both worked full-time. The candidate then left her job to campaign full-time. *Id.* at 2. The candidate proposed having the campaign pay for all her childcare expenses, after which she would reimburse the campaign for child-care costs incurred at times when she was not campaigning. *Id.* Because the campaign would ultimately pay only for expenses incurred when the candidate was actually campaigning, the FEC opined that the "reasoning and conclusions in" its past opinions were "equally relevant here." *Id.* at 3. Had the candidate left her job without campaigning, the children presumably would have been taken out of their day care. Therefore, that they remained in day care could be attributed to the campaign, at least "the vast majority of [her] time away from her family." *Id.*; *see also* N.C. Opinion of Apr. 20, 2020 (allowing use of campaign funds for continuing child care when "job circumstances have changed such that you would have personally cared for your children during the hours you are now attending campaign meetings or events").

Finally, in *Swalwell for Congress*, AO 2022-07, <sup>29</sup> the candidate and his wife both worked full-time. He frequently traveled overnight for campaign events, with his wife, and sought to use campaign funds for overnight child care. *Id.* at 2. The FEC opined that this use was permissible

<sup>&</sup>lt;sup>28</sup> https://www.fec.gov/files/legal/aos/2019-13/2019-13.pdf

<sup>29</sup> https://www.fec.gov/updates/ao-2022-07/

when he and his wife were both unavailable overnight. After reviewing its past opinions in *Liuba* and *MJ*, the FEC concluded this case presented the same question and had the same answer. The child-care expenses would not exist if not for the campaign, and were an acceptable use of campaign funds. *Id.* at 4.

# C. Contrary opinions from other jurisdictions are not persuasive.

Opinions from other states disallowing the practice are less persuasive. Iowa's Ethics and Campaign Disclosure Board thought the question unclear and thus one for the legislature to address more specifically. AO 2018-02, at 2. 30 Despite statutory language specifically permitting use of campaign money for "personal services directly related to campaign activities," Iowa Code § 68A.302(2)(c), the Board thought that the question could be argued either way and so it should not decide. AO 2018-02, at 2. After saying that, the Board concluded that until the legislature acts, such expenditures are not permitted. *Id.* at 3. This reasoning is not persuasive. Almost every question to come before an adjudicatory body is capable of being argued both ways. That is no reason not to decide.

Louisiana's Board of Ethics found the use of campaign funds for child care prohibited. Docket No. 2018-1210. <sup>31</sup> But this opinion contains little reasoning beyond its bare conclusion and is therefore unpersuasive. *See Wiley v. Indus. Comm'n of Arizona*, 174 Ariz. 94, 102-03 (1993) (finding out of jurisdiction cases unpersuasive where they lack "adequate analysis").

<sup>&</sup>lt;sup>30</sup> https://ethics.iowa.gov/rulings/advisory-opinions/iecdb-ao-2018-02

https://ethics.la.gov/EthicsOpinion/DocView.aspx?id=427437&searchid=210913e0-830e-46ae-9d7f-41ecfd19e4ff&dbid=0

# D. Although these expenditures are permitted from campaign funds, the campaign must determine whether a particular cost is, in fact, for the purpose of influencing the election.

This Office finds that the plain text of Arizona's election law statutes, and in particular A.R.S. § 16-901(25), permits campaigns to pay for dependent-care expenses incurred for the purpose of enabling the candidate or other person to perform campaign activities. Opinions issued by other states and the Federal Elections Commission bolster this conclusion.

Notably, this inquiry is fact-bound. As always, the lodestar is the text of Arizona's law defining expenditures: the money must be spent to "influenc[e] an election." A.R.S. § 16-901(25). Thus, we do not lay down a rule that all candidates may always use campaign money to pay for dependent care. But if, under the circumstances, dependent care is engaged for the purpose of influencing the election, the campaign may pay for the expense. The request here contains few facts, allowing us to draw few factual lines. We do make the following observations, however.

First, while the FEC opinions, and several of the state opinions on which we rely, discuss child care, their reasoning applies just as naturally to care of any dependent. *Accord* N.C. Bd. of Elections, WO-2023-06-22 (similarly finding no difference); Ga. Gov't Transparency & Campaign Fin. Comm'n, AO 2023-01 (same).

Second, as the North Carolina Board of Elections opined, candidates need not literally be away from home to need dependent-care services. The references in other opinions to candidates being away from home are either tied to the facts of those opinions, *e.g.*, *McCrery*, or simply examples of how campaign activities prevent a candidate from carrying out dependent-care tasks. They do not limit the availability of dependent-care expenditures. Whether at home or away, candidates who are prevented from caring for their dependents may have their campaigns pay for replacement care.

Third, the factual details of the opinions from other jurisdictions recounted in this opinion are not dispositive. Under the text of Arizona's statute, it does not matter if the candidate is the primary caregiver, *cf. Liuba*, or if the primary caregiver is available while the candidate is not, *cf. McCrery*, *Swalwell*. If the candidate would care for a dependent at a certain time, and now cannot because of the campaign, then expenditures for dependent care during that time meet Arizona's statutory requirement.

# II. Dependent-care expenses are not officeholder expenditures.

Separate from campaign expenditures, an officeholder "may receive or spend monies to defray the costs of performing officeholder duties." A.R.S. § 41-133(A). "Permissible uses of monies in an officeholder account include the following:

- 1. Office equipment and supplies.
- 2. Travel related to the officeholder's duties.
- 3. Meeting or communicating with constituents.
- 4. Expenses for informational and educational purposes, including subscriptions to newspapers, magazines or other periodicals or websites or other informational services, membership or participation in community, professional or fraternal organizations and participation in conferences and seminars." *Id.* (D)(1)-(4).

To determine the legal meaning of the law, we begin, as always, with the text. *Hayes v. Continental Ins. Co.*, 178 Ariz. 264, 268 (1994). Only if the text proves ambiguous do we "resort[] to other methods of statutory interpretation." *Id.* 

The text consists of two parts. It begins with a rule: officeholders may use officeholder money to "defray the costs of performing officeholder duties." A.R.S. § 41-133(A). It then provides a list of accepted uses, explicitly non-exhaustive. To find the meaning of this, we begin with the rule. Then we will use the list to check our answer: each item on the list must fit within the rule.

A "duty" is "[a] legal obligation that is owed or due to another and that needs to be satisfied." *Duty*, Black's Law Dictionary (12th ed. 2024). An "office" is "a position of duty, trust, or authority." *Id.*, *Office*. Officeholder duties, then, are those obligations that must be performed as an incident of the position of duty, trust, or authority held. The costs of performing such tasks may be defrayed, that is, "reduce[d]," by use of officeholder donations. *Id.*, *Defray*. Unlike with the "purpose" language for candidate spending, here, the spending must actually defray those costs. *Compare* A.R.S. § 16-901(25) (defining "expenditure" as "any purchase, payment or other thing of value that is made by a person for the purpose of influencing an election") *with* A.R.S. § 41-133 (requiring officeholder expenditures to "defray the costs of performing officeholder duties"); *see also Burns v. Ariz. Pub. Serv. Co.*, 254 Ariz. 24, 31 ¶ 28 (2022) ("If the authors of the constitution had intended the sections to mean the same thing they could have used the same or similar language." (quoting *Rochlin v. State*, 112 Ariz. 171, 176 (1975)); *accord* Antonin Scalia & Bryan A. Garner, Reading Law: The Interpretation of Legal Texts 170 (2012) ("[A] material variation in terms suggests a variation in meaning.").

Another relevant difference from the language for campaign finance is that campaign finance expenditures need to aim to "influence the election," while officeholder uses must "defray . . . costs." That yields a requirement here not present for campaigns: a specific, identifiable cost, tied to a duty of the office, that gets defrayed.

This understanding makes sense of the examples given in statute. The officeholder cannot discharge the duties of office without office supplies, or without traveling and meeting with constituents. Nor has the officeholder fulfilled all obligations if the officeholder does not seek relevant knowledge and training. An office is a position of trust. It is well-described, in fact, by the definition of "fiduciary relationship," which is created "when one person places trust in the

faithful integrity of another, who as a result gains superiority or influence over the first." *Fiduciary relationship*, Black's Law Dictionary (12th ed. 2024). While we are aware of no Arizona caselaw establishing that the relationship is a fiduciary one, an office of trust might be seen as quasifiduciary in nature. In particular, officeholders must discharge their offices prudently. And the fiduciary duty of prudence, in the context of holding office, calls for possessing adequate knowledge to perform official duties.

Dependent care does not fit the bill. No law or regulation requires officeholders to take care of dependents. It is not an official duty. Therefore, an officeholder who wishes to use officeholder funds to pay for dependent care would be unable to justify the expenditure by linking it to an official duty.

It is not enough to say dependent care relates to all duties, by making it possible to be present. An expenditure must actually defray the actual cost of a specific, identifiable duty. A general claim that the expenditure will allow the officeholder to be present for their duties is too broadly sweeping to fit the language.

We acknowledge that some of the state boards and commissions we discussed above do permit officeholders to make dependent-care expenditures. *See* N.C. Bd. of Elections, WO-2023-06-22; Ind. Election Comm'n, AO 2024-1; Kan. Governmental Ethics Comm'n, AO 2018-04. We do not find these opinions persuasive when it comes to Arizona law.

In Arizona, the laws regarding campaign finance and those regarding officeholder accounts appear in different titles. They reference different accounts, one type maintained by a candidate, the other by an officeholder. *See* A.R.S. § 41-133(C). The money in those accounts may not intermingle, except in very carefully circumscribed ways. Campaign money, true, can find its way

into officeholder accounts, A.R.S. § 16-933(A)(5). Under much narrower circumstances, viceversa, A.R.S. § 41-133(E)(3). But they remain separate, and separately regulated.

By contrast, in those three states, the laws appear in the same section, and deal with a single account. *See* N.C.G.S. § 163-278.16B(a)(1)-(2) (allowing contributions to be used for campaign expenditures and for "[e]xpenditures resulting from holding public office"); Ind. Code § 3-9-3-4(a)(1) (treating campaigning in parallel with "activity related to service in an elected office"); K.S.A. § 25-4157a(A)-(B) (allowing use of money for "legitimate campaign purposes [and for] expenses of holding political office"). *Cf. S.K. Drywall, Inc. v. Devs. Fin. Grp.*, 169 Ariz. 345, 348 (1991) (explaining that persuasiveness depends on how "comparable" the statutes to be interpreted are).

We see these differences as relevant. Legally, we would expect the text of these laws to indicate that campaign and officeholder expenses are treated alike. *See* Scalia & Garner, *supra*, at 222 (placement under a heading is an indicator of meaning). By contrast, Arizona's prohibition on commingling, for instance, indicates that Arizona views the two sorts of accounts as separate, and so it is no surprise that Arizona would treat their uses differently. And, both conceptually and practically, there is a difference between policing money from one account and from two. As a result, we find that this out of jurisdiction authority sheds little light on Arizona law.

### Conclusion

Arizona's campaign finance law permits the use of privately raised campaign funds for dependent care if, and only if, the expenses are for the purpose of enabling the candidate or other person to perform campaign activities. However, Arizona's officeholder funding law does not permit the use of officeholder funds for dependent care.

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Kris Mayes Attorney General