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MEMORANDUM

TO: Interested Persons  
FROM: Michael J. Sullivan, Director *mjs*  
SUBJECT: Expenditures for Use of Personal Automobiles

This memorandum provides guidelines for political committees which make expenditures for the use of a candidate's or other person's *personally owned* automobile.<sup>1</sup> The following guidelines are provided to help candidates<sup>2</sup> and political committees comply with the campaign finance law's record keeping requirements and restrictions on personal use.

Although a political committee is not required to reimburse a candidate or other person for campaign, legislative, or constituent service related travel, it may do so *if the expenditure is "not otherwise paid, provided or reimbursed by the commonwealth or any other governmental body."* See M.G.L. c. 55, § 6.

1. Legislator's expense allowance - The law defining compensation for members of the General Court, as amended by Chapter 1 of the Acts of 2017, includes provisions allowing for compensation of members for certain services or expenses. One part of the law contains a monetary allowance for members' travel to and from the state house, stating that "each member of the general court shall annually receive an amount for expenses to be paid as follows: (i) for members whose primary residence is located at a distance that is equal to or less than 50 miles from the state house, \$15,000; and (ii) for members whose primary residence is located at a distance that is greater than 50 miles from the state house, \$20,000." See Section 9C of Chapter 1 of the Acts of 2017 (which eliminated the *per diem* and replaced it with the allowance).

2. Reimbursable Expenses - A political committee organized on behalf of a member of the General Court who *accepts the allowance* may reimburse the candidate or an agent of the committee for the use of a personal automobile for (a) travel relating to campaigning for votes and fundraising, i.e., "campaign travel," or (b) travel, *other than commuting to/from the state house*, related to providing legislative or constituent services, including traveling to or from a district office or to attend meetings or events relating to legislation or issues of interest to constituents, i.e. "constituent travel."

<sup>1</sup> For guidance regarding expenditures relating to automobiles leased by a political committee, see M-97-03.

<sup>2</sup> The term "candidate" includes not only persons seeking office, but also incumbents.



If, however, the member *forgoes the allowance* in Section 9C, the committee, in addition to being able to reimburse the candidate or agent of the committee for campaign or constituent travel, may *also* reimburse the candidate or agent of the committee for commuting to/from the state house.

3. Amount of Reimbursement - A political committee may reimburse a candidate or other person, who is not otherwise reimbursed, for political travel in an amount up to and including the standard mileage rate set by the Internal Revenue Service (IRS). In 2017, the standard mileage rate is 53.5 cents.

The IRS standard mileage rate calculation includes the costs of depreciation, loan or lease payments, maintenance and repairs, gasoline, including gasoline taxes, oil, insurance, and vehicle registration fees. If a committee is reimbursing a candidate or individual at the standard rate, it cannot also make reimbursements for car loan or lease payments, the cost of gas, oil, tires, repairs, taxes, insurance, licenses, garage rent or any other costs except parking fees and tolls.

4. Example for calculating reimbursement for travel by or on behalf of members of the General Court who forego the Section 9C expense allowance and wish to be reimbursed for commuting expense – A member who foregoes the allowance uses a personally-owned automobile to commute to the state house for a week and the total number of miles driven for that purpose in that week is 500. The legislator's political committee may issue a check to the legislator for that week for mileage (53.5 cents x 500 miles), for \$267.50. Note that the committee may not reimburse the member for any additional vehicle related expenses since maintenance and repair is included in the amount reimbursed using the IRS mileage rate.<sup>3</sup>

5. Recordkeeping - The key to ensuring that a political committee does not inadvertently make expenditures for personal travel is good record keeping. A political committee should not reimburse a candidate or agent of the committee for the use of a personal automobile, unless the candidate or agent provides to the political committee the following information and receipts:

- (a) the date of the travel;
- (b) the purpose and destination of the travel;
- (c) the distance traveled or odometer readings; and
- (d) the automobile used and the name of the owner.

To the extent this information is not recorded by a committee, the travel must be considered personal. Political committees should consider using a mileage tracking app that may be loaded into a smart phone or tablet, to automatically calculate and log all travel to be reimbursed.

Political committees must preserve all records relative to such expenditures for a period of six years from the date of the relevant election.

For further information and guidance with respect to this memorandum, please contact OCPF at (617) 979-8300.

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<sup>3</sup> This example also applies to travel by or on behalf of elected officials other than members of the General Court, if they are not otherwise reimbursed for such travel.