

[Question 4: What Kind of Gift Is It, and Do Special Rules Apply as a Result?](#)

Wedding Gifts

The general rule is that an official must report wedding gifts, but such gifts are not subject to the annual limits.¹

There is also an issue of how much the official should report. The usual rule is when a gift is given to an official and his or her spouse or child, the gift is considered a gift to the official for purposes of the reporting requirement and gift limit² However, there is a special rule for wedding gifts says the official must report only *half* the value of the gift.³ The assumption is that wedding gifts usually are for the couple, so reporting half the value represents the reporting official's share.

There is an exception if the gift is peculiarly adaptable to use by one spouse and specifically intended for exclusive use by that spouse. When the gift is of that nature, the full value of the gift is attributed to the spouse who will enjoy its exclusive use.⁴

Note that the wedding gift regulation is another regulation that the FPPC is considering changes to.⁵

This excerpt was taken from the June 2011 installment of Western City magazine gift series. The entire article can be found at www.westerncity.com

¹ Cal. Gov't Code § 89503(e)(2); 2 Cal. Code Regs. § 18944(b)(2).

² 2 Cal. Code Regs. § 18944(c) (family member includes the official's spouse and dependent children).

³ 2 Cal. Code Regs. § 18946.3.

⁴ *Id.* (the language in the regulation refers to the gift being "... particularly adaptable to the personal use and enjoyment of one spouse and unequivocally intended exclusively for use and enjoyment by one spouse ...").

⁵ See Proposed 2 Cal. Code Regs. § 18946.3 ([http://www.fppc.ca.gov/legal/proposed-regs/18946.3\(noticed\).pdf](http://www.fppc.ca.gov/legal/proposed-regs/18946.3(noticed).pdf)).

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As the acknowledgements section indicates, the Institute's work reflects input from a variety of sources. The Institute welcomes feedback and suggestions for improving this resource:

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