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IDAHO SECRETARY OF STATE

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**Re: Reporting Legal Fees Under Idaho Sunshine Law**

This letter provides guidance based on a recent opinion from the Attorney General’s office regarding the application of Idaho Sunshine Law to legal services and expenses for candidates and political committees, whether paid, pro bono, or discounted. The opinion likewise addressed the reporting of legal defense funds.

Idaho Sunshine Law requires candidates and committees to report all contributions and expenditures, including monetary and in-kind contributions for professional services. Legal services constitute professional services under Idaho Code [§ 67-6602\(3\)](#) and therefore fall within the scope of reportable activity.

**Legal Services**

When a campaign or political committee pays an attorney for legal services, that payment constitutes an expenditure and must be reported accordingly. When legal services are provided at less than full market value—including when services are provided pro bono—the value of those services constitutes an in-kind contribution. In-kind contributions must be reported as both a contribution received and as an expenditure made by the candidate or political committee.

**Legal Defense Fund**

The creation or use of a legal defense fund does not alter these reporting obligations. Idaho Sunshine Law does not distinguish between legal and non-legal expenses, nor does it exempt reporting for funds designated for legal defense. Contributions made to a legal defense fund established by or for a candidate or political committee are contributions made in support of that candidate or committee and must be reported. Likewise, any payments made from a fund for legal services are expenditures and must be reported.

**Reporting Timeline**

In general, expenditures are reportable when payments are made, and contributions are reportable when money, goods, or services are received. For in-kind legal services, reporting should occur when the value of the discounted or free services becomes known and reasonably determinable.

Certain attorney fee arrangements may complicate the timing of reporting. For example, if fees are reduced or waived at the conclusion of a matter, or if an attorney provides services with the expectation of later compensation through a court-awarded fee, the precise value of the contribution may not be known until the matter is resolved. In such cases, Idaho Sunshine Law does not prescribe a particular timeline for attorneys to account for donated time, and reporting should occur once the contribution or expenditure amount is established.

### **Conclusion**

In summary, legal services—whether paid, discounted, or provided pro bono—are reportable under Idaho Sunshine Law. Legal defense funds are not exempt from disclosure as contributions or expenditures, and all such activity must be reported consistent with statutory reporting requirements.