"Attributable Interest" (§7-6-105) means that certain property and business interests not directly held by a person are nonetheless attributable to that person and must be reported. (On the Financial Disclosure Statement, see Schedule A, Item #5, and Schedule B, Item #4.) The circumstances under which attribution occurs are as follows:

1. If you owned at least a 30 percent interest in a business entity during the applicable period and that business entity holds a property or business interest which you would have to report on Schedule A or B if you owned it directly, the interest is attributable to you and must be reported on the appropriate Schedule. (Note: This definition does not excuse you from disclosing (a) any property or business interest held in the name of a partnership or limited liability entity in which you hold any interest, and (b) partnerships, limited liability partnerships, or limited liability companies in which you own any interest.)

2. If your spouse or child holds a property or business interest which you would have to report on Schedule A or B if you owned it directly, and if you exercised direct or indirect control over that interest at any time during the applicable period, the interest is attributable to you and must be reported on the appropriate Schedule.

3. Any interest held by a trust or estate which you would have to report on Schedule A or B if you owned it directly is attributable to you and must be reported on the appropriate Schedule if at any time during the applicable period you:
   a. held a reversionary interest in the trust or estate;
   b. were the beneficiary of the trust or estate; or
   c. were the settlor of the revocable trust.

(Note: A trust does not include common trust fund or a trust which forms part of a pension or profit-sharing plan which has more than 25 participants and which has been determined by the Internal Revenue Service to be a qualified trust under Sections 401 and 501 of the Internal Revenue Code of 1954.)

"Business Entity" means a person engaged in business, whether profit or non-profit, regardless of form.

"Child or Children" includes a biological child, adopted child, stepchild, foster child, or grandchild, of any age.

"Compensation" means money or any other valuable thing, regardless of form, received or to be received by a person from an employer for services rendered.

"Doing Business with the County" means
   1. being a lobbyist;
   2. being regulated by a governmental unit of the applicable employee;
   3. being a party to any one or any combination of sales, purchases, leases, or contracts to, from, or with the County, involving consideration:
      a. of at least $5,000 during the applicable period regardless of when the consideration is to be paid; and
      b. which shall include, as of the award or execution of a contract or lease, the total consideration
committed to be paid under the contract or lease, to the extent ascertainable when awarded or executed, regardless of the period over which payments are to be made.

"Gift" means the transfer of anything of economic value, regardless of form, without adequate and lawful consideration.

"Interest"
(1) means a legal or equitable economic interest, that is owned or held, wholly or partly, jointly or severally, or directly or indirectly, whether or not the economic interest is subject to an encumbrance or a condition.

(2) does not include:

(a) an interest held in the capacity of a personal representative, agent, custodian, fiduciary, or trustee, unless the holder has an equitable interest in the subject matter;

(b) an interest in a time or demand deposit in a financial institution;

(c) an interest in an insurance or endowment policy or annuity contract by which an insurer promises to pay a fixed amount of money in a lump sum or periodically for life or a specified period;

(d) a common trust fund or a trust that forms part of a pension or profit-sharing plan that has more than 25 participants and is determined by the Internal Revenue Service to be a qualified trust under §§ 401 or §501 of the Internal Revenue Code;

(e) except as to the county executive, a member of the county council, or a candidate for the office of county executive or county council, an interest in a mutual fund or similar commingled investment vehicle, the investments of which the employee does not control or manage;

(f) holdings in the county pension plan or a county deferred compensation plan.

"Lobbyist" means any person who
(1) communicates with any employee in the Legislative or Executive Branch of County Government for the purpose of influencing any Executive or Legislative action, and who, for that purpose, incurs personally, or through a representative, expenses of $100 or more, or receives $100 or more as compensation, exclusive of personal travel or subsistence expenses;

(2) expends cumulatively $50 or more during a reporting period on one or more employees in the Executive or Legislative Branch for meals, beverages, special events, or gifts in connection with or with the purpose of influencing Executive or Legislative action;

(3) expends $1,000 or more, including postage, in a reporting period for the express purpose of soliciting others to communicate with any employee to influence any legislative or executive action; or

(4) spends at least $500 to provide compensation to one or more persons required to register as lobbyists.

“Person” means an individual, receiver, trustee, guardian, personal representative, partnership, firm, association, corporation, business trust, limited liability company or any other entity of any kind.

“Relative” means an individual’s spouse, parents, grandparents, great-grandparents, aunts, uncles, brothers, sisters, nieces, nephews, children, grandchildren, and great-grandchildren, and their spouses.