

ETHICS OPINION

Office of the City Attorney

TO: Mayor Scott Brook

FROM: John J. Hearn, City Attorney

RE: Attending the 2026 Smart City Summit & Expo in Taipei, Taiwan

DATE: October 7, 2025

You have asked if you may attend the 2026 Smart City Summit & Expo in Taipei, Taiwan from March 17, 2026 through March 20, 2026. The Summit & Expo is organized by the Taipei Computer Association (Organizer). While there, you will be visiting several governmental and non-governmental organizations and interacting with other mayors and officials. You will also be addressing and discussing smart city models. In addition, you will be making a speech during one of the sub-forums (City Energy Management Sub, AI Empowering City Sustainability Sub, or City Climate Adaption Sub) and will be participating in subsequent panel discussions. The Organizer has offered to reimburse you for Premium Economy airfare and will subsidize four nights hotel accommodation and transportation expenses. In addition, the Organizer is providing for your registration and attendance at VIP activities, including the opening ceremony.

The City's relationship with the Taiwanese community goes back to 1995 when the City created the Multi-Cultural Committee, which ultimately led to contact with the Coral Springs Chinese Cultural Association. This relationship solidified as the City participated in their Chinese New Year and they participated in City events. The Chinese Cultural Center has been available to the City to host various events.

TECO (Taiwan Economic and Cultural Office) in Coral Gables soon became part of this association. The City was often invited to their Annual Double Ten Celebrations in Coral Gables and here locally at their Chinese Cultural Center in Coral Springs. The Director General of TECO and his associates have attended the City's International Dinner Dance, representing the Chinese community.

In 2018, TECO approached the City about partnering with them and the Coral Springs Chinese Cultural Association in celebrating Taiwan Day. The City arranged for this to be hosted at the N.W. Regional Library. The City continues to recognize Taiwan Day, which is upcoming on October 10, 2025. Further, there have been discussions with TECO and the local Chinese Cultural Association about developing a sister city relationship with the City of Coral Springs.

If these facts are incorrect or inaccurate in any way, please let us know, because it will affect the opinion that we give.

The Broward County Code of Ethics provides that Municipal Elected Officials shall not accept "directly or indirectly, any gift of food and/or nonalcoholic beverages with a value in excess of \$25.00 or any other gift with a value in excess of \$5.00" from any lobbyist registered with the City, from any principal/employer of any such lobbyist, or from vendors or contractors of the City. Section 1-19(c)(1)a., County Code of Ordinances. Commissioners may accept gifts in an "official capacity" from "other sources" up to \$50.00 per occurrence. "Gift" is defined in accordance with Chapter 112, Florida Statutes.

Section 1-19(c)(1)b., County Code of Ordinances. "Gift" does not include anything provided directly or indirectly by a state, regional, or national organization which promotes the exchange of ideas between, or the professional development of, governmental officials or employees, and whose membership is primarily composed of elected or appointed public officials or staff, to members of that organization or officials or staff of a governmental agency that is a member of that organization. Section 112.312(12)(b)(8), Florida Statutes.

The Organizer is not a lobbyist, vendor or contractor of the City. The Broward County Ethics Ordinance limits gifts given to municipal elected officials in their official capacity from "other sources" up to \$50.00. Therefore, you may only accept a gift relating to the Summit & Expo (including travel expenses, accommodations, and registration fees) from the Organizer up to \$50.00.

Our office conducted further research to ascertain whether your attendance at the Summit & Expo would be considered an honorarium under state law, and not a "gift," since you would be participating as a speaker and in other events.

Under Section 112.312(12)(b)(3), Florida Statutes, "Gift" does not include "[a]n honorarium or an expense related to an honorarium event paid to a person or the person's spouse." Florida Commission on Ethics Rule 34-13.220 fully defines an "honorarium." Under that definition, an honorarium is defined as "[a] speech, address, oration, or other oral presentation by the reporting individual or procurement employee." An honorarium does not include the payment or provision of actual and reasonable transportation, lodging, and food and beverage expenses related to the honorarium event, including any event or meeting registration fee, for a reporting individual or procurement employee and spouse.

However, under subsection (3), to the extent that the transportation, lodging, and food and beverages provided or paid for exceed "actual and reasonable expenses," this amount constitutes an honorarium. Factors which the Commission will consider in determining the reasonableness of honorarium event related expenses¹ include, but are not limited to:

¹ "Honorarium event" is defined as "a meeting or function, or a series of related meetings or functions such as a convention held over several days, where the reporting individual or procurement employee has been invited to make a speech, address, oration, or other oral presentation" *Florida Commission on Ethics Rule 34-13.230.*

- (a) The distance the reporting individual or procurement employee was required to travel to attend the event or function;
- (b) The mode of transportation which was utilized by the reporting individual or procurement employee to travel to and from the event or function;
- (c) The length of the speech or oral presentation made by the reporting individual or procurement employee;
- (d) The length of the event or function where the reporting individual or procurement employee spoke;
- (e) The time of day that the reporting individual or procurement employee made the speech or oral presentation;
- (f) Participation by the reporting individual or procurement employee at other events or presentations reasonably necessary to the presentation made by the reporting individual or procurement employee; and
- (g) Whether the honorarium event related expenses received by the reporting individual or procurement employee are comparable to expenses incurred by other persons attending the event.

Applying these factors, it appears that payment of your registration, airfare, hotel, and transportation expenses by the Organizer in this case would constitute an honorarium, since you have received an invitation to be a speaker and would be involved in other events, you would have to travel internationally to the Summit & Expo, your participation is particularly significant where the City and the Taiwan Economic and Cultural Office have a longstanding and ongoing professional relationship, and there is no indication that your travel expenses are not comparable to expenses incurred by other persons attending the event.

We have reviewed the materials provided by the Organizer as it relates to the VIP activities (including opening ceremony, real-site demo tour and cultural tour). Based upon our review, the opening ceremony may be considered part of the registration fee as it is a required activity. However, you will need to confirm if the real site demo tour and cultural tour are included in the registration fee. If so, these are also allowable honorarium expenses. If any one of these are not included in the registration fee, it is considered a "gift" and you will need to determine the value of the event. If any of these events has a value of over \$50.00, you would need to reimburse the Organizer any amount over \$50.00 for each event within 90 days of each event.

Please note that any expenses related to entertainment/excursions are gifts and not part of honorarium expenses. Therefore, as with any gift, you may only accept \$5.00 from a lobbyist or contractor, and \$50.00 from a non-lobbyist or non-contractor, and you must reimburse the remaining value of the gifts within ninety (90) days of accepting those gifts.

This is consistent with our opinion in 2020 regarding your attendance at the Summit & Expo.

If you need additional guidance regarding this matter, please feel free to contact my office.