ADVISORY OPINION

APPROVAL DATE: April 15, 1996 NUMBER: 96-02

STATUS: **Current**

REVIEWED: June 29, 2021

NEXT REVIEW: June 2026

REFERENCES: RCW 42.52.150

SUMMARY OF CHANGES: No changes.

Unsolicited Refreshments

QUESTION

RCW 42.52.150 restrict the gifts that can be received by state officers and state employees. Does a state officer or state employee violate these limitations if he/she accepts unsolicited token refreshment items of nominal value which are offered as a gesture of common courtesy from a regulated business while performing official activities at their place of business?

ANSWER

No, if acceptance is limited to unsolicited token beverage items, such as water, coffee, tea or juice, that are generally made available by the business, free of charge, to the business's employees, customers and/or visitors.

ANALYSIS

The Board has been asked to review an agency rule which interprets RCW 42.52.150(6), explaining the agency policy when, in the normal course of their duties at the business, agency employees are offered token refreshments of nominal value as a gesture of common courtesy. The rule permits acceptance of refreshments as gestures of common courtesy, other than alcoholic beverages, items of more than nominal value, and items of common courtesy and nominal value offered exclusively to the agency employee.

The rule would permit employees performing their duties at the taxpayer's place of business to accept unsolicited token refreshments, such as coffee, tea, juice, etc. that are generally made available free of charge as a gesture of common courtesy to the taxpayer's employees, customers and/or visitors. The rule offers examples as general guidelines:

a. An agency employee examining records at the place of business is asked to "please help yourself" to coffee which is available free of charge to the business's employees, customers and/or visitors. The acceptance of the

coffee is not a violation of RCW 42.52.150(6).

b. An agency employee examining records at the place of business is asked to "just ask my secretary if you would like some coffee or anything else and she will go across the street and get it for you." The acceptance of the coffee or other items is a violation of RCW 42.52.150(6) because the coffee or other items are not generally available to the taxpayer's employees, customers, and/or visitors free of charge.

The Board accepts the rationale that gestures of common courtesy extended to all customers, employees and visitors are a sensible exception, if appropriately limited. So long as the "gestures of common courtesy" are extended to all, the exception is consistent with RCW 42.52.150(6)(g). In the Board's view, such gestures of common courtesy are necessarily limited to beverages, noting that the rule proposed permitting food items such as cookies and popcorn. Though liquid refreshments, such as water, coffee, or tea fall into the category of common courtesy, the Board considers that this exception should not be extended to food items. Food items are not generally available to all, and come precariously close to acceptance of meals, which would be prohibited by the statute.