

## **FINANCIAL DISCLOSURE REQUIREMENTS**

### **FINANCIAL DISCLOSURE REQUIREMENTS FOR A SPECIFIED STATE EMPLOYEE ON A LONG-TERM LEAVE FROM EMPLOYMENT TO PURSUE MILITARY SERVICE**

*To: Steve Kolbert (Boca Raton)*

#### **SUMMARY:**

When a specified state employee is ordered to active-duty military service for a term of four years, he will be considered to have left his public position for that time period and will not have an annual CE Form 1 reporting obligation pursuant to Section 112.3145(2), Florida Statutes. However, the specified state employee will have to file a CE Form 1F within 60 days of leaving his public position for active-duty military service and will have to file a CE Form 1 within 30 days of his return to his public position. Referenced are CEOs 76-150, 81-21, 93-26, 14-10.

#### **QUESTION:**

When a specified state employee is on a long-term leave from public employment due to active-duty military orders, what financial disclosure obligations does that employee have?

This question is answered as follows.

In your inquiry, you indicate you are a specified state employee as defined in Section 112.3145(1)(b) and thereby file an annual CE Form 1, "Statement of Financial Interests." You note that effective January 26, 2026, you will be ordered to active-duty military service for an expected

term of four years, during which you will be granted a leave of absence from your public employment in Florida.<sup>1</sup> At the conclusion of those four years, you note that you intend to return to your current public role pursuant to 38 U.S. Code § 4312(a) and Section 115.14, Florida Statutes. Against this backdrop, you ask how your active-duty military service and leave from your public employment will affect your annual CE Form 1 filing obligation.

The first provision that is relevant to your inquiry is Section 112.3145(2)(b), Florida Statutes. This provision, in relevant part, states:

Each state or local officer, except local officers specified in s. 112.3144(1)(d), and each specified state employee shall file a statement of financial interests no later than July 1 of each year.

Accordingly, it must be determined whether, while you are on active-duty military leave, you would still be considered a specified state employee subject to the annual CE Form 1 disclosure requirement.

In the past, in the context of temporary suspensions of public officers and employees from their public roles, the Commission has opined that those public officers and employees were still subject to the Code of Ethics during their suspensions, reasoning that "[d]uring interstices in public employment, the duty to uphold the public's trust in its officials is still mandatory to insure that conduct violative of the code will not accompany one upon resumption of public duties." See CEO 76-150 (electric authority employee), CEO 93-26 (police chief).

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<sup>1</sup> Pursuant to 38 U.S. Code § 4316(b)(1)(A), a person who is absent from a position of employment by reason of service in the uniformed services shall be "deemed to be on furlough or leave of absence while performing such service..." Similarly, Section 115.14, Florida Statutes, provides that all employees of the state must be granted a leave of absence from public employment for federal military service.

We believe the matter presented by your inquiry is distinguishable from these opinions for a few reasons. First, the term "interstice" is defined in Black's Law Dictionary as:

1. A break or gap in something, esp. something continuous.
2. An intervening space, esp. between the parts of something.
3. A short time between events.

INTERSTICE, Black's Law Dictionary (12th ed. 2024).

Here, you have noted that you expect your term of active-duty military service will last for four years. While your leave of absence from your public role will certainly be a "break," "gap," or "intervening space," it also will certainly not be "short," (as is usually the case with temporary disciplinary suspensions) and could potentially be longer than the expected four years.

Second, both CEO 76-150 and CEO 93-26 stressed the idea that subjecting public officers and employees who are suspended from office to the Code of Ethics during their temporary suspensions is mandatory to insure that conduct violative of the Code will not accompany them upon their resumption of their public duties. However, in this particular circumstance, where you will be on active-duty military leave and have provided no information to indicate you will be pursuing any private business endeavors during that time, we believe that risk is not present here. Unlike in CEO 93-26, where the suspended employee, during his suspension, became a salaried employee of a company that contracted with his agency and worked on projects related to his agency, you have provided no information to indicate your situation presents any similar risks. You are not, for instance, taking a leave of absence to engage in a commercial enterprise that could

be potentially conflicting, but rather are being granted leave pursuant to law to pursue uniformed service.

Third, temporary leaves of absence from public employment have also been addressed by the Commission and the Courts in other ethics-related contexts. For instance, in Wright v. Commission on Ethics, 389 So. 2d 662 (Fla. 1st D.C.A., 1980), the First District Court of Appeal held that a school board member who had taken a personal leave of absence from her continuing contract position as a teacher was not in violation of Section 112.313(10), Florida Statutes,<sup>2</sup> because she was no longer an "employee" of the school board during that time, reasoning that she was performing no teaching services for, and receiving no compensation from, the school board while on a personal leave of absence. Based on the holding in Wright, we have found in subsequent opinions that public employees on temporary leaves of absence from their public employment will not violate Section 112.313(10) if they become officers of the governing boards of their employing agencies during their leaves of absence. See CEOs 81-21, 14-10.

In Wright, the Court utilized the definition of "employee" set forth in City of Boca Raton v. Mattef, 91 So.2d 644 (Fla. 1956), which provides that "[a]n employee is one who for a consideration agrees to work subject to the orders and direction of another, usually for regular wages but not necessarily so, and, further, agrees to subject himself at all times during the period of service to the lawful orders and directions of the other in respect to the work to be done." Here, while you are on active-duty military leave, there is no indication that you will be performing work subject to the orders and direction of another of your state agency, nor is there any indication you will be performing any of your public duties to the State of Florida during this time. As such, under

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<sup>2</sup> Section 112.313(10), Florida Statutes, provides that "No employee of a state agency or of a county, municipality, special taxing district, or other political subdivision of the state shall hold office as a member of the governing board, council, commission, or authority, by whatever name known, which is his or her employer while, at the same time, continuing as an employee of such employer."

the Wright holding, we do not believe you would be considered an "employee" of the State of Florida during your active-duty military leave from your public employment.

While the Wright holding and the opinions that have followed it did not concern financial disclosure obligations, we believe it would not be inappropriate to apply the logic found in that case to the broader question of whether you are still a specified state employee with an annual financial disclosure obligation during your active-duty military leave. One of the underpinnings of financial disclosure requirements can be found in Section 112.311(5), Florida Statutes, which states in part:

It is hereby declared to be the policy of the state that no officer or employee of a state agency or of a county, city, or other political subdivision of the state, and no member of the Legislature or legislative employee, shall have any interest, financial or otherwise, direct or indirect; engage in any business transaction or professional activity; or incur any obligation of any nature which is in substantial conflict with the proper discharge of his or her duties in the public interest.

Essentially, financial disclosure requirements in part allow the public to identify potential financial interests, business transactions, or obligations of public officers and employees that are in substantial conflict with the proper discharge of their duties in the public interest. Here, where you will be performing no state-related public duties during your active-duty military leave from your position with the State of Florida, and where you have provided no information to indicate you will be pursuing private business ventures during this time that could create a conflict between your private interests and your public duties to the State of Florida upon your return, the public

benefit to requiring disclosure in this instance would be outweighed by the unnecessary administrative burden that requiring annual financial disclosure would create.

As such, under the particular facts here, during your active-duty military leave from your public position in Florida, we find that you will not be considered a "specified public employee" subject to the annual CE Form 1 reporting requirement, and as such, direct the Commission's financial disclosure staff to remove you from the list of those specified public employees with such a requirement. With this in mind, we must turn back to Section 112.3145(2)(b), which in relevant part, states:

Each state officer, local officer, and specified state employee shall file a final statement of financial interests within 60 days after leaving his or her public position for the period between January 1 of the year in which the person leaves and the last day of office or employment, .... Each state or local officer who is appointed and each specified state employee who is employed shall file a statement of financial interests within 30 days from the date of appointment or, in the case of a specified state employee, from the date on which the employment begins, except that any person whose appointment is subject to confirmation by the Senate shall file before confirmation hearings or within 30 days from the date of appointment, whichever comes first.

Essentially, outside of the annual CE Form 1 reporting requirement, there are two other financial disclosure requirements for specified state employees.

First, within 60 days of a specified state employee leaving his or her state employment, that specified state employee must file a CE Form 1F, "Final Statement of Financial Interests." Since you have indicated in your inquiry that your initial assignment in your active-duty service runs from January 26, 2026 through March 27, 2026, we will consider, for purposes of your CE Form 1F requirement, January 26, 2026 to be your final day of public employment. Given that you ask in your inquiry about the CE Form 1F requirement, we will also consider your inquiry as a request for extension of time to file your CE Form 1F pursuant to Section 112.3151, Florida Statutes. Without an extension, you would be required to file the CE Form 1F by March 27, 2026, which is 60 days from January 26, 2026. However, given that this is the date your first military assignment ends, we hereby grant you an additional 60 days to complete your CE Form 1F.<sup>3</sup> As such, with the 60-day extension, you must file your CE Form 1F by May 26, 2026.

Second, within 30 days from the date on which a specified public employee begins public employment, that employee is required to submit an initial CE Form 1. As such, when you return to public employment in the State of Florida after your active-duty military service ends, it will be your responsibility to file a CE Form 1 within 30 days of your employment re-commencing. Further, it will be your responsibility to contact either your agency's financial disclosure coordinator, or the Commission on Ethics, and ensure you are returned to the list of specified state employees with an annual financial disclosure obligation going forward.

Your question is answered accordingly.

JMP/aln

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<sup>3</sup> If you need to request additional time, you may contact Commission staff to request an additional extension, which will be reviewed in accordance with Section 112.3151.

Steven Eric Kolbert  
17053 Newport Club Drive  
Boca Raton, FL 33496  
[Address exempt from disclosure. See § 119.071(4)(d)2.f., Fla. Stat.]

January 23, 2026

via e-mail to stillman.kerrie@leg.state.fl.us

Florida Commission on Ethics  
P.O. Drawer 15709  
Tallahassee, FL 32317-5709

**RE: request for an advisory opinion**

To the Chair and Commissioners of the Florida Commission on Ethics:

This is a request for an advisory opinion pursuant to § 112.322(3)(a), Fla. Stat. Please withhold my name from the final, published opinion.

My request concerns the applicability of the Code of Ethics during my upcoming military service.

Currently, I am a “specified state employee” as defined in § 112.3145(1)(b), Fla. Stat. Effective January 26th, 2026, I will be ordered to active duty military service for an expected term of four years. At the conclusion of those four years, I intend to return to my current state employment pursuant to 38 U.S.C. § 4312(a) and § 115.14, Fla. Stat. While I am “absent from [my] position of employment by reason of service in the uniformed services,” I will be “deemed to be on furlough or leave of absence while performing such service.” 38 U.S.C. § 4316(b)(1)(A).

Please advise whether—

- during my military-related “furlough or leave of absence,” I will continue to qualify as a “specified state employee,”
- if I will continue to qualify as a “specified state employee,” whether I must continue to annually file CE Form 1 during my military service, and
- if I will not qualify as a “specified state employee” during my military service, whether my entry into the military will be treated as “leaving my public position” under § 112.3145(2)(b), Fla. Stat., requiring me to file CE Form 1F.

The demands of my initial military duty assignment will impede my ability to timely respond to inquiries from the Commission. This initial military duty assignment will last through March 27th, 2026, after which I should be able to answer questions or provide additional documentation.

Thank you for your assistance!

Sincerely,

/s/ Steve Kolbert  
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