

## Advisory Opinion No. 75-2

"2. First report, liability for. Will a person who resigns prior to April have to file a report for the period of time he held a public position during any of the twelve months preceding April, 1976?"

The answer to this question is no. Section 26 of Chapter 540 provides that "Each public officer shall file a statement during April of each year...." If a person resigns prior to April, then he is no longer a public officer and, therefore, he is no longer required to file a report.

October 6, 1975