



NATIONAL CONFERENCE *of* STATE LEGISLATURES

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States' Independent Expenditure Reporting 2014

State	Who is required to report?	Dollar Threshold	Required Reports
Alabama Statutes: Ala.Code 1975 § 17-5-8; Ala.Code 1975 § 17-5-5.	Political committees.	Over \$1,000 during a calendar year triggers registration.	<ul style="list-style-type: none">• Annual reports: due by January 31.• Monthly reports: due by the second business day of each month, beginning 12 months before the date of any election.• Weekly reports: due on the Monday of the succeeding week for each of the four weeks preceding an election.• Daily reports: due on the eighth, seventh, sixth, fifth, fourth, third, and second day preceding an election if political action committee receives or spends in the aggregate of \$5,000 or more on any day.
Alaska Statutes: § 15.13.40(e); § 15.13.110 (f)(4),(h); § 15.13.135.	Individuals; corporations and other group entities; political committees.	Any independent expenditure.	<ul style="list-style-type: none">• Independent Expenditure Report: due 10 days after independent expenditure is made. Independent expenditures exceeding \$250 made within nine days of an election must be reported within 24 hours. <p>Additional disclosure reports required if spender qualifies as “group” or non-group entity, due:</p> <ul style="list-style-type: none">• 30 days before election.• One week before election.• February 15 for any contributions or expenditures otherwise unreported.• 24 hour reporting if contributions over \$250 are received within 9 days of an election.

Source: National Conference of State Legislatures

Last updated July 2014

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Arizona Statutes: § 16-914.02; § 16-941; § 16-958.	Individuals; political committees; corporations and other group entities.	Alternative Reporting Exemption for Corporations, Unions, and LLCs: <ul style="list-style-type: none"> • Statewide races: Aggregate amount of \$5,000 or more in an election cycle. • Legislative races: Aggregate amount of \$2,500 or more in an election cycle. • Local Elections Aggregate amount of: \$1,000 or more in an election cycle. Committees and other entities: Cumulative amount over \$700 in an election cycle.	Alternative Reporting Exemption for Corporations, Unions, and LLCs: Registration and Notification required within 24 hours upon exceeding threshold. Committees and Other Spenders: <ul style="list-style-type: none"> • Original report due upon exceeding threshold; supplemental reports due each time independent expenditures over \$1,000 are made. • Monthly Disclosure Reports: due through June if threshold exceeded during covered period • Weekly Disclosure Reports: due every Tuesday during Primary Election Period if threshold exceeded during covered period • Daily Disclosure Reports: due starting two weeks before primary if threshold exceeded during period • Weekly Disclosure Reports: due every Tuesday during General Election Period if threshold exceeded during period • Daily Disclosure Reports: due starting two weeks before general election if threshold exceeded .
Arkansas Statutes: § 7-6-220; § 7-6-207; § 7-6-227.	Individuals; corporations and other group entities; independent expenditure committees.	An aggregate amount over \$500 in a calendar year.	<ul style="list-style-type: none"> • Pre-Election Reports: due 30 and 7 days before primary and general elections, covering period ending 35 days and 10 days prior to an election, respectively • Final Report: due no later than 30 days after the last day of the month the election is held.
California Statutes: Gov. Code §85500; Cal.Gov.Code § 84203.5; Cal.Gov.Code § 84204; Cal.Gov.Code § 82036.5.	Individuals; corporations and other group entities; political committees.	An aggregate amount of \$1,000 or more during a calendar year.	<ul style="list-style-type: none"> • Independent Expenditure Report: due at time committees file regularly scheduled campaign statements, except independent expenditure report is due within 24 hours of making independent expenditure over \$1,000 within 90 days of election. • Independent Expenditure Verification: due within 10 days of making independent expenditure. • Supplemental Independent Expenditure Reports: due October 5, covering July 1 through September 30, and October 23 covering October 1 through October 18.

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Colorado Statutes: Const. Art. XXVIII, §5 ; C.R.S.A. § 1-45-107.5 .	Individuals; corporations and other group entities; political committees.	Aggregate amount of over \$1,000 raised or spent in a calendar year.	<ul style="list-style-type: none"> • Quarterly Reports in non-election years: due by the fifteenth calendar day following the end of the applicable quarter. • Primary Bi-Weekly Reports: due on the first Monday in May and on each Monday every two weeks thereafter before the primary election. • Monthly Reports: due on the first day of each month beginning six months before the major election; except that no monthly report shall be required on the first day of the month in which the major election is held. • Major Election Bi-Weekly Reports: due on the first Monday in September and on each Monday every two weeks thereafter before the major election; • Post-Election Report: due 30 days after a major election. • Special Election Reports: due 14 days before and 30 days after a special legislative election held in an off-election year. • 48 Hour Report of Independent Expenditure: If independent expenditure over \$1,000 is made within 30 days of a primary or general election, report must be filed within 48 hours of obligating expenses.

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Connecticut Statutes: §9-601d; § 9-608.	Individuals; corporations and other group entities; political committees.	Aggregate amount over \$1,000.	<p>Non-Committees</p> <ul style="list-style-type: none"> • Long Form Reports: due at time of next periodic filing (see below) if not made during “primary or general election campaign” period;ⁱ if IE is made during “primary or general election campaign” period, report is due within 24 hours of initially exceeding threshold. • Short Form Reports: due at time of next periodic filing (see below) if not made during “primary or general election campaign” period; if made during “primary or general election campaign” period, report is due within 24 hours of making subsequent IEs that aggregately exceed \$1,000 after entity has filed Long Form report. <p>Committees</p> <ul style="list-style-type: none"> • Reports due January 10, April 10, July 10, and October 10. • Report due 7 days before primary or referendum if committee has made IE connected to such election or referendum. • Report due 7 days before general election. • Report due 45 days after the general election when the general election is not held in November. • 24 hour reporting during “primary or general election campaign” period if committee makes IE that in the aggregate exceeds \$1000 during that period.
Delaware Statutes: 15 Del.C. § 8031; 15 Del.C. § 8005.	Individuals; corporations and other group entities; political committees.	Over \$500 during an election period.	<ul style="list-style-type: none"> • Third Party Advertising Report: If expenditure is made within 30 days of a primary or special election, or within 60 days of a general election, then report must be filed within 24 hours after expenditure is made. If independent expenditure is made more than 30 days before primary or 60 days before general election, report is due within 48 hours.

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State	Who is required to report?	Dollar Threshold	Required Reports
Florida Statutes: F.S.A. §106.071; F.S.A. § 106.07.	Individuals; corporations and other group entities; political committees; party units.	Non-Committees: Aggregate amount of \$5,000 or more. Committees: any independent expenditure.	<ul style="list-style-type: none"> • Monthly Reports: due on the 10th day of each month. • Weekly Reports: due on the 60th day immediately preceding the primary election, and each week thereafter, with the last weekly report being filed on the 4th day before the general election. • Daily Reports: due on the 10th day immediately preceding the general election, and each day thereafter, with the last daily report being filed the 5th day immediately preceding the general election.
Georgia Statutes: Ga. Code Ann., § 21-5-34(f).	Corporations and other group entities; political committees.	Any independent expenditure.	<ul style="list-style-type: none"> • Monthly Disclosure reports: due on the first day of each of the two calendar months preceding any election. • Disclosure reports: due two weeks prior to the date of such election; • Two Day Business Report: within the two-week period prior to the date of an election, an independent committee must report within 2 business days any contributions or expenditure of more than \$1,000.00. • Final report: due prior to December 31 of the election year. • Supplemental Reports: due on June 30 and December 31 of each year that entity continues to accept contributions or make expenditures.

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Hawaii Statutes: § 11-335; § 11-336; § 11-338; § 11-339.	Corporations and other group entities; political committees.	Over \$1,000.	<ul style="list-style-type: none"> • Preliminary Reports: due 10 calendar days prior to a primary or general election, current through five days before report is due. • Final Primary Report: due 20 days after the primary election, current through the day of the election. • Final Election Period Report: due 30 calendar days after a general election, current through day of election. • Supplemental Reports (non-election years): due January 31st, and July 31st after an election year, current through December 31 for the report filed on January 31 and current through June 30 for the report filed on July 31 • Late Expenditure Reports: due 3 days before an election if IEs of more than \$500 are made within 14 and four days of election.
Idaho Statutes: I.C. § 67-6611.	Individuals; corporations and other group entities; political committees.	An aggregate amount over \$100.	<ul style="list-style-type: none"> • Statement: due no later than 7 days before a primary or general election, and no later than 30 days after a primary or general election. • For independent expenditures over \$1,000 made within 15 days of election, statement due within 48 hours.

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State	Who is required to report?	Dollar Threshold	Required Reports
Illinois Statutes: 5/9-8.6; 5/9-10 ; 5/9-11.	Individuals; corporations and other group entities; political committees.	Natural Persons: \$3,000 or more during any 12-month period. Committees and other group entities: \$5000 or more during any 12 month period.	Natural persons: <ul style="list-style-type: none"> • Written disclosure due within two days of making independent expenditure that meets or exceeds statutory threshold. Additional disclosures required for further expenditures in \$1,000 increments through election’s conclusion. • A natural person that makes an independent expenditure supporting or opposing a candidate that alone or in combination with other expenditures equals an aggregate value of more than \$250,000 for statewide office or \$100,000 for all other elective offices, must file a written disclosure within 2 business days after making any expenditure that results in exceeding the applicable threshold. Political committees and other entities: <ul style="list-style-type: none"> • Quarterly reports: due within 15 days of end of every quarter, covering the period January 1 through March 31, April 1 through June 30, July 1 through September 30, and October 1 through December 31 of each year. • A political committee that makes independent expenditures of \$1,000 or more during the period 30 days or fewer before an election must file a report within 5 business days after making the independent expenditure. • A political committee that makes an independent expenditure supporting or opposing a candidate that alone or in combination with other expenditures equals an aggregate value of more than \$250,000 for statewide office or \$100,000 for all other elective offices, must file a written disclosure within 2 business days after making any expenditure that results in the independent expenditure committee exceeding the applicable threshold.
Indiana: No independent expenditure reporting.	n/a	n/a	n/a

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State	Who is required to report?	Dollar Threshold	Required Reports
Iowa Statutes: §68A.404; § 68A.402; § 68A.402A.	Individuals; corporations and other group entities that are not registered political committees; political committees (unless out of state or federal committee).	Non-Committees: An aggregate amount over \$750 for a single communication. Committees: An aggregate amount over \$750 in a calendar year.	Non-Committees: <ul style="list-style-type: none"> • IE Statement: due within 48 hours of making or disseminating independent expenditure, whichever is earlier; supplemental reports are due on same dates as next committee report is due (see below) if over \$1,000 is raised or spent. Committees: <ul style="list-style-type: none"> • Election Year Reports: due May 19 (covering Jan. 1 through May 14); July 19 (covering May 15 through July 14); October 19 (covering July 15 through October 14); January 19 (covering October 15 through December 31). • Non-Election Year Reports: due July 19 (covering Jan 1 through June 30), and January 19 (covering July 1 through December 31).
Kansas Statutes: §25-4150; § 25-4148c.	Individuals; corporations and other group entities; political and party committees.	Non-Committees: an aggregate amount of \$100 or more in a calendar year. Committees: Any independent expenditure.	<ul style="list-style-type: none"> • Pre-Primary Report: due 8 days before the primary, covering period beginning on January 1 of the election year and ending 12 days before the primary election. • Pre-General Election Report: due 8 days before general election, covering period beginning 11 days before the primary election and ending 12 days before the general election. • Post-Election Report: due January 10th of year following an election, covering period beginning 11 days before the general election and ending on December 31. • Non-Election Year Annual Report: due January 10th, covering previous year. • Daily Report: due the Thursday, Friday, Saturday, Sunday and Monday immediately before the election if over \$300 spent on IEs.
Kentucky Statutes: §121.150; 32 KAR 1:080.	Individuals; corporations and other group entities; political committees.	An aggregate amount over \$500 for any one election.	IE report: due upon making independent expenditures that exceed \$500 in the aggregate.

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<p>Louisiana Statutes: §18:1501.1; §18:1491.6; §18:1491.7.</p>	<p>Individuals; corporations and other group entities; political committees.</p>	<p>An aggregate amount over \$500 during “aggregating period.”ⁱⁱ</p>	<ul style="list-style-type: none"> • Reports: due 180 days prior to the primary election, complete through the one hundred ninetieth day prior to the primary election; 90 days prior to the primary election, complete through the one hundredth day prior to the primary election; 30 days prior to the primary election, complete through the fortieth day prior to the primary election; 10 days prior to the primary, complete through the twentieth day prior to the primary. • Report: due 10 days after primary if expenditures made on day of primary. • Report: due 10 days before general election, complete through the 20th day prior to the election. • Report: due 10 days after general election if expenditures made on Election Day. • Report: due 40 days after general election, complete through the 30th day after general election. • Annual Reports: due no later than February 15 of each year and complete through December 31 of preceding year. • Special Reports: due within 48 hours of making expenditure or accepting contribution within 20 days of an election.
<p>Maine Statutes: 21-A MRSA §1019-B; 21- 94-270 CMR Chapter 1, Section 10.</p>	<p>Individuals; corporations and other group entities; political committees; party units.</p>	<p>Over \$100 during any one candidate’s election.</p>	<ul style="list-style-type: none"> • 60 Day Pre-Election Report: due 60 days before election, and complete through the 61st day before the election. • 11 Day Pre-Election Report: : for IEs that aggregate more than \$100 but no more than \$250 per candidate from the 60th day to the 14th day before an election; due 11 days before an election, and complete up through the 14th day before an election. • Independent expenditures aggregating over \$250 per candidate made within 60 days of an election must be reported within two days of the expenditure. • Independent expenditures aggregating in excess of \$100 per candidate made within 14 days of an election must be reported within one day of the expenditures

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Maryland ⁱⁱⁱ Statutes: § 13-306; § 13-309.	Individuals; corporations and other group entities; political committees.	Non-Committees: An aggregate amount of \$10,000 or more in a four year election cycle. Committees: Any independent expenditure.	<ul style="list-style-type: none"> • Non-Committees: once non-committee entity exceeds the \$10,000 threshold, or spends \$10,000 since last reported independent expenditures, an independent expenditure report must be filed by the next upcoming deadline for political committees to file campaign finance reports (see below). • Committees: Campaign Finance Reports: due on or before the third Tuesday in April, if the campaign finance entity did not file the annual campaign finance report; on or before the fourth Tuesday immediately before primary election; on or before the second Friday immediately preceding a primary election; on or before the last Tuesday in August immediately preceding a general election; on or before the second Friday immediately preceding a general election; and on or before the third Tuesday after a general election.
Massachusetts ^{iv} Statutes: Ch. 55 §18A; Ch. 55 §18; 970 CMR 2.17.	Individuals; corporations and other group entities; political committees.	Over \$250 during a calendar year.	Non-Committees: <ul style="list-style-type: none"> • Independent Expenditure Report: due within 7 business days after the independent expenditure was made. If IE over \$250 is made within 10 days of election, an IE report must be made within 24 hours. Committees: <ul style="list-style-type: none"> • Reports due on the eighth day preceding a primary, the eighth day preceding a biennial state election and a final report on January 20th of the following year complete through December 31 of the prior year.

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Michigan Statutes: §169.233; §169.251; § 169.226.	Individuals; corporation and other group entities; political committees.	Non-committees: Over \$100 in a calendar year. Committees: any independent expenditure.	Non-committee: report due Within 10 days of making expenditure. Committees: <ul style="list-style-type: none"> • Campaign statements: due February 18th, covering up to Feb. 10th; April 25, complete up to April 20; July 25th, complete up to July 20; October 27th, complete up to October 20. • Special Election Independent Expenditure Report: If an independent expenditure is made within 45 days of a special election by a political committee, a report of the expenditure must be filed within 48 hours.
Minnesota Statutes: § 10A.20.; § 10A.14.	Individuals; corporations and other group entities; political committees; party units.	IE-only Committees: \$1,500 in a calendar year. Other Committees/ Party Units: Any independent expenditure.	<ul style="list-style-type: none"> • First-quarter report: due April 14, covering the calendar year through March 31. • A report due June 14 covering the calendar year through May 31. • Pre-primary-election report: due 15 days before a primary election. • Pre-general-election report: due 42 days before the general election. • Pre-general-election report: due 10 days before a general election. • Year End Report: due January 31 of following year.
Mississippi Statutes: §23-15-809; § 23-15-807.	Individuals; corporations and other group entities; political committees.	Over \$200 in a calendar year.	<ul style="list-style-type: none"> • Pre-Election report: due 7 days before any election, complete as of the 10th day before such election. • Periodic reports during Election Year: due no later than the 10th day after April 30, May 31, June 30, September 30 and December 31, and complete as of the last day of each period. • Annual Reports in Non-Election Years: due no later than January 31, covering previous calendar year.

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Missouri Statutes: §130.047; §130.046; § 130.041.	Individuals; corporations and other group entities; political committees (except federal committees).	An aggregate amount of \$500 or more.	<p>Non-Committee:</p> <ul style="list-style-type: none"> • Non-Committee Expenditure Report: due within 14 days of making independent expenditure exceeding threshold. Additional reports due within 14 days of making additional expenditures. If expenditure is made within 14 days of election, then report must be filed within 48 hours. <p>Committees</p> <ul style="list-style-type: none"> • Pre-Election Disclosure Reports: due 40 days before an election, covering period up to 45 days before election; and due 8 days before an election, covering period up to 12 days before election. • Post-Election Disclosure Report: due 30 days after an election, covering period closing on the 25th day before an election. • Quarterly Reports: due on the 15th day of January, April, July and October for periods closing on the 31st day of December, the 31st day of March, the 30th day of June and the 30th day of September. • 24 Hour Reporting: if aggregate expenditures of \$250 or more are made within 11 days of election.
Montana Statutes: §13-37-226; §13-37-201; Mont.Admin.R. 44.10.531.	Corporations and other group entities; political committees.	Any independent expenditure above “de minimis amount.” ^v	Entity must file for certification within 5 days of making any independent expenditure then file the following reports: <ul style="list-style-type: none"> • Pre-election Report: due 12 days before an election for which entity has made IE. • Post-election Report: due 20 days after an election for which entity has made IE. • 24 hour reporting if entity makes expenditure or incurs debt of \$500 or more between the 17th day prior to election and the date of the election. • Closing Report: due at close of each calendar year.

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Nebraska Statutes: §49-1467; § 49-1459; § 49-1469; § 49-1478.01; § 49-1455.	Individuals; corporations and other group entities; committees.	Non-committees: \$250 or more. Committees: \$5000 in a calendar year.	Non-Committees: <ul style="list-style-type: none"> • IE Report: due within 10 days after end of calendar month in which independent expenditure was made. Committees: <ul style="list-style-type: none"> • Pre-election Campaign Statements: due the 30th day and the 10th day before the election. • Post-election Campaign Statement: due the 40th day following the primary election and the 70th day following the general election. • Two day Reporting: Late independent expenditures of \$1,000 or more by committees must be reported within two days of expenditure.
Nevada Statutes: §294A.140; §294A.210.	Individuals; corporations and other group entities; political committees.	Over \$1,000 in a reporting period.	<ul style="list-style-type: none"> • Pre-Primary Reports: due 21 days before the primary election, covering the period from the January 1 immediately preceding the primary election through 25 days before the primary election, and 4 days before the primary election, covering the period from 24 days before the primary election through 5 days before the primary election. • Pre-General Election Reports: due 21 days before the general election, covering the period from 4 days before the primary election through 25 days before the general election; and 4 days before the general election, covering the period from 24 days before the general election through 5 days before the general election. • Annual reports: due by January 15 of each year, covering the period from January 1 of the previous year through December 31 of the previous year.

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New Hampshire ^{vi} Statutes: N.H. Rev. Stat. § 664:6.	Political committees.	An aggregate amount over \$500.	Statement: due within 24 hours after threshold is exceeded. Additional reports due each time \$500 threshold is exceeded.
New Jersey Statutes: §19:25-12.8; §19:25-8.2.	Individuals; corporations and other group entities.	Over \$1,400 during an election.	<ul style="list-style-type: none"> • Independent Expenditure Report: depending on when IE is made, due either 29 or 11 days before an election; 20-days after the election; or on a quarterly report. • 48 Hour Expenditure Notice: due if independent expenditure over \$1,400 is made within 13 days of election.
New Mexico: No independent expenditure reporting. ^{vii}	n/a	n/a	n/a
New York Statutes: § 14-107.	Individuals; corporations and other group entities; political committees.	Any independent expenditure triggers requirement to register as “independent expenditure committee.”	<ul style="list-style-type: none"> • Periodic Reports: due July 15th, covering the period from Jan 12th to July 11th; and January 15th, covering the period from July 12th to January 11th. • Election Cycle Reports: 32 Day Pre-Primary Report; 11 Day Pre-Primary Report; 10 Day Post Primary Report; 32 Day Pre General Report; 11 Day Pre-General Report; 27 Day Post-General Report. • Weekly Disclosures: due once a week on Friday for any contribution to such person over \$1,000 or expenditures by such person over \$5,000 made prior to 30 days before any election. • 24 Hour Disclosure: due if committee receives a contribution over \$1,000 or makes an expenditure over \$5,000 within 30 days of election.

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North Carolina Statutes: §163-278.12; § 163-278.9.	Individuals; corporations and other group entities; political committees.	Non-Committees: Over \$100. Committees: Any independent expenditure.	Non-Committees: <ul style="list-style-type: none"> • Initial Report: due within 30 days of making the independent expenditure, or 10 days before an election, whichever is earlier. • After making the initial report, an individual or entity making subsequent independent expenditures must comply with political committees' reporting schedule (see below). • If expenditure is over \$5,000 or donation received for the purpose of making an IE is over \$1000, and occurs after the end of the last reporting period before an election, then expenditure must be reported within 48 hours. Committees: <ul style="list-style-type: none"> • Quarterly Reports in Even-Numbered Years: First Quarter Report due April 28 2014 (covering period from last report thru April 19); Second Quarter Report due July 10, 2014 (covering period from last report thru June 30); Third Quarter Report due October 27, 2014 (covering period from last report thru October 18); Fourth Quarter Report due January 12, 2015 (covering period from last report thru December 31st). • Semi-Annual Reports: for Contributions received or expenditures made for which no reports are otherwise required, all such contributions and expenditures must be reported by the last Friday in July, covering the period through the last day of June, and must be reported by the last Friday in January, covering the period through the last day of December. • 48 Hour Reports: due within 48 hours of receiving a contribution of \$1,000 or more within 187 days of primary or general election.
North Dakota Statutes: §16.1-08.1-03.12; §16.1-08.1-03.5; §16.1-08.1-03.7.	Corporations and other group entities; political committees.	Any independent expenditure.	Disclosure Statements: due Within 48 hours of making an independent expenditure.

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Ohio Statutes: §3517.105 ; §3517.10; OAC 111-3-03.	Individuals; group entities organized as “political contributing entities;” ^{viii} political committees.	Any independent expenditure.	Non-Committees: Independent Expenditure Statement: due at time when next committee report is due (see below). Committees: <ul style="list-style-type: none"> • Pre-Election Report: due 12 days before an election if person or entity spent or received \$1,000 or more between filing of last report and 20th day before election. • Post-Election Report: due 38 days after election if person or entity received any contributions or made any expenditure between time of last report and the 31st day after election. • Semiannual Report: due on the last business day of July covering the period since the last report through the last day in June if person or entity did not file report after the immediately preceding primary election. • Annual Report: due last business day of January, covering period since last report and through the last day of December if person or entity did not file a report after the immediately preceding general election.

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<p>Oklahoma Statutes: T. 74, Ch. 62, App. 257:10-1-16; T. 74, Ch. 62, App. 257:10-1-14; T. 74, Ch. 62, App. 257:10-1-13.</p>	<p>Corporations and other group entities; political committees.</p>	<p>Non-Committees: An aggregate amount of \$5,000 or more. Committees: \$500 or more in a calendar year.</p>	<p>Non-Committees:</p> <ul style="list-style-type: none"> • Pre-Election Reports: due no later than 8 days before an election, covering all transactions made since the end of the last reporting period through 15 days before election. • Next Day Reporting: If IE is made within 14 days of election, report must be made by the next day following the expenditure. <p>Committees:</p> <ul style="list-style-type: none"> • Quarterly Reports in Non-Election Years: due January 31, covering all contributions and expenditures made or received as of December 31; April 30, covering all contributions and expenditures made or received as of March 31; July 31, covering all contributions made or received as of June 30; October 31, covering all contributions and expenditures made or received as of September 30. • Pre-Election Reports: due no later than 8 days before an election, covering all transactions made since the end of the last reporting period through 15 days before election. • If IE is made within 14 days of election, report must be made by the next day following the expenditure.

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<p>Oregon Statutes: §260.044; § 260.083.</p>	<p>Individuals; corporations and other group entities; political committees.</p>	<p>Non-Committees: An aggregate amount over \$750 in a calendar year. Committees: any independent expenditure.</p>	<p>Non-Committees</p> <ul style="list-style-type: none"> • Report due within 7 days of initially exceeding threshold amount. • Additional reports are generally due within 30 days of date of making a subsequent independent expenditure. Independent expenditures made prior to the 42nd day before an election that have not been reported by the 43rd day before an election are due by the 35th day before an election. • If IE is made within 42 days of primary or general election, the statement must be filed within 7 days. <p>Committees</p> <ul style="list-style-type: none"> • Report generally due within 30 days of date of independent expenditure. • Independent expenditures made between the 42nd day before the election and Election Day are due 7 calendar days after the date of the transaction. • Independent expenditures that occur prior to the 42nd day before the election and have not been reported by the 43rd day before the election are due by the 35th day before the election.

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State	Who is required to report?	Dollar Threshold	Required Reports
Pennsylvania Statutes: 25 P.S. § 3246; 25 P.S. § 3248.	Individuals; corporations and other group entities; political committees.	Non-committees: Aggregate amount over \$100 in a calendar year. Committees: over \$250.	Non-Committees: <ul style="list-style-type: none"> • Independent Expenditure Report: due at time of next political committee filing deadline (see below). Committees <ul style="list-style-type: none"> • Pre-Election Reports: due by the sixth Tuesday before an election, complete as of 50 days before election; and second Friday before an election, complete as of 15 days before election. • Post-Election Report: due 30 days after an election and complete as of 20 days after an election. • 24-hour Reporting: Late Independent expenditures of \$500 or more made within 14 days of election must be reported within 24 hours. • Annual Reports: due January 31, complete through December 31 of the previous year.
Rhode Island Statutes: § 17-25.3-1.	Individuals; corporations and other group entities (except 501(c)(4) non-profit organizations); political committees.	Over \$1,000 in a calendar year.	Report due within 7 days of making independent expenditure exceeding threshold. If an independent expenditure is made within 30 days of an election, then report is due within 24 hours. Additional reports are due each time an independent expenditure over \$1,000 is made.
South Carolina: No independent expenditure reporting^{ix}	n/a	n/a	n/a

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State	Who is required to report?	Dollar Threshold	Required Reports
<p>South Dakota Statutes: § 12-27-16; § 12-27-24; § 12-27-22.</p>	<p>Individuals; corporations and other group entities; political committees.</p>	<p>Non-Committees: \$100 or more. Committees: any independent expenditure.</p>	<p>Non-Committees: Communication Statement: due within 48 hours of dissemination of communication funded by independent expenditure that exceeds threshold; additional Communication Statements due each time non-committee spends at least \$100 on an independent expenditure.</p> <p>Committees:</p> <ul style="list-style-type: none"> • Communication Statement due within 48 hours of dissemination of communication funded by independent expenditure that exceeds threshold; additional Communication Statement due each time committee spends at least \$100 on an independent expenditure. • Annual Campaign Finance Disclosure Statements: due February 1st, covering all contributions and expenditures from the preceding calendar year. • Pre-Primary and Pre-General Election Disclosure Statement: due the second Friday before a primary or general election, and complete through 15 days before election. • Supplemental Disclosure Statements: covering independent expenditures made within 14 days of election.

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State	Who is required to report?	Dollar Threshold	Required Reports
Tennessee Statutes: T. C. A. § 2-10-105.	Corporations and other group entities; political committees.	Any independent expenditure.	<ul style="list-style-type: none"> • Semi-Annual Reports during non-election years: due January 31, covering period from July 1st through January 15th; and July 15th, covering period from January 16 through June 30. • Quarterly Reports during Election Years: due within 10 days of quarters ending March 31, June 30, September 30, and January 15. • Pre-Primary Statement: due seven days before primary, covering last day included in the July quarterly statement through the tenth day before the primary election. • Pre-General Election Statement: due seven days before general election covering period from the last day in October quarterly report through the tenth day before the general election. • Next-Day reporting for certain late contributions made within 10 days of primary or general election.

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State	Who is required to report?	Dollar Threshold	Required Reports
<p>Texas Statutes: § 254.153; § 254.154; § 254.261; § 254.039; § 254.031; § 254.151.</p>	<p>Individuals; corporations and other group entities; political committees (except out-of-state and federal committees).</p>	<p>Non-Committee: Over \$100 in an election. Committee: any independent expenditure.</p>	<ul style="list-style-type: none"> • Semi Annual Reports: due July 15, covering January 1 through June 30; and January 15, covering July 1 through December 31. • Monthly Reports (alternative to semi Annual Reports for General Purpose Committees): covers period beginning the 26th day of one month (except for the first monthly report) and ending on the 25th day of the next month. The report for that period is due by the 5th day of the month after the month in which the reporting period ends. • Pre-Election Reports: due 30 days before an election, covering the period beginning the day the committee's campaign treasurer appointment is filed or the first day after the period covered by the committee's last required report through the 40th day before an election; and 8 days before an election, covering the period from the 39th day before an election through the 10th day before an election. • Late Expenditure Reports: independent expenditures exceeding \$1,000 for a single candidate or \$15,000 for a group of candidates must be reported by end of the next business day if made within 9 days of election.
<p>Utah Statutes: § 20A-11-1704.</p>	<p>Individuals; corporations and other group entities; political committees.</p>	<p>An aggregate amount of \$1,000 or more during an election cycle.</p>	<p>Independent Expenditure Report: due within 30 days of making independent expenditure meeting or exceeding threshold. Committees must also report IEs on their regularly scheduled campaign reports.</p>

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State	Who is required to report?	Dollar Threshold	Required Reports
Vermont Statutes: 17 V.S.A. § 2964; 17 V.S.A. § 2963; 17 V.S.A. § 2971.	Individuals; corporations and other group entities; political committees; candidates and parties.	Mass Media Report: \$500 or more. Committee Reports: Raising and spending \$1,000 or more.	Non-Committees: <ul style="list-style-type: none"> • Mass Media Reports: required if independent expenditure of \$500 or more is made within 45 days of election; due within 24 hours of making independent expenditure. Committees: <ul style="list-style-type: none"> • Non-election year Campaign Reports: due on July 15. • Election-year Campaign Reports: due March 15, July 15, August 15, September 1, October 1, October 15, November 1, and two weeks after date of election. • Independent Expenditure PACs Mass Media Report: If Independent expenditure-only Committee spends \$5,000 or more on mass media within 45 days of an election, report is due within 24 hours.
Virginia Statutes: VA Code Ann. § 24.2-945.2.	Individuals; corporations and other group entities; political committees.	Statewide Elections: An aggregate amount of \$1000 or more during election cycle. Any other Election: An aggregate amount of \$200 or more.	Independent Expenditure Disclosure Report: due within 24 hours of making expenditure or within 24 hours of IE being disseminated, whichever is earlier.
Washington Statutes: §42.17A.255; § 42.17A.260.	Individuals; corporations and other group entities; political committees.	Committees: \$1,000 or more. Non-Committees: An aggregate amount of \$100 or more during an “election campaign.” ^x	<ul style="list-style-type: none"> • Initial report: due within 5 days of making expenditure meeting or exceeding threshold. • Additional reports: due on the 21st day and the 7th day preceding an election; on the 10th day of the first month after the election; on the tenth day of each month in which no other reports are required to be filed if the reporting person has made an independent expenditure since the date of the last report filed. • Special Report: 24 Hour Reporting for Independent Expenditure Ads with a fair market value of \$1,000 or more made within 21 days of an election.

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State	Who is required to report?	Dollar Threshold	Required Reports
West Virginia Statutes: §3-8-2; § 3-8-5.	Individuals; corporations and other group entities; political committees.	Aggregate amount over \$1000 in a calendar year.	<ul style="list-style-type: none"> • Initial Disclosure Statement: due upon making independent expenditure exceeding threshold; an additional report is due within 24 hours each time the person makes or contracts to make independent expenditures aggregating an additional \$500 with respect to the same election • Independent expenditures made after 15 days or 12 hours before election and exceeding \$1,000 for state/legislative candidate or \$500 for local candidate must report within 24 hours. • Independent expenditures of \$10,000 or more made up to 14 days before an election must be reported within 48 hours. • Independent expenditures aggregating \$1,000 or more, but less than \$10,000, more than 14 days before election must be reported when regular campaign finance report is due.
Wisconsin ^{xi} Statutes: W.S.A. §11.06; W.S.A. §11.12 (6); Wis. Adm. Code s GAB 1.91.	Political committees.	Over \$300 in a calendar year .	<ul style="list-style-type: none"> • Pre-Primary Report: due 8 days before primary, complete through 15th day before primary. • Pre-Election Report: due 8 days before general election, complete through 15th day before general election. • 48 Hour Reporting for Late Disbursements made within 14 days of an election.
Wyoming Statutes: § 22-25-102; § 22-25-106	Corporations and other group entities; political committees.	Any independent expenditure.	<ul style="list-style-type: none"> • Statement of Expenditures: due 10 days after an election.

ⁱ “‘General election campaign’ means (A) in the case of a candidate nominated at a primary, the period beginning on the day following the primary and ending on the date the treasurer files the final statement for such campaign pursuant to [section 9-608](#), or (B) in the case of a candidate nominated without a primary, the period beginning on the day following the day on which the candidate is nominated and ending on the date the treasurer files the final statement for such campaign pursuant to [section 9-608](#).” C.G.S.A. § 9-700(7) (2013); “‘Primary campaign’ means the period beginning on the day following the close of (A) a convention held pursuant to [section 9-382](#) for the purpose of endorsing a candidate for nomination to the office of Governor, Lieutenant Governor, Attorney General, State Comptroller, State Treasurer or Secretary of the State or the district office of state senator or state representative, or (B) a caucus, convention or town committee meeting held pursuant to [section 9-390](#) for the purpose of endorsing a candidate for the municipal office of state senator or state representative, whichever is applicable, and ending on the day of a primary held for the purpose of nominating a candidate for such office.” C.G.S.A. § 9-700(11) (2013).

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ⁱⁱ “‘Aggregating period’ means:

(a) For a political committee, except a political committee which supports only one candidate, the period from January first of the calendar year through December thirty-first of the same calendar year.

(b) For a candidate, the period from the date on which he became a candidate as defined herein through the closing date for the current report.

(c) For a committee which supports only one candidate, the period from the time when the committee first participates in the election through the closing date for the current report.” LSA-R.S. 18:1483 (2).

ⁱⁱⁱ New legislation effective in 2015: HB-1499.

^{iv} Pending Legislation would affect independent expenditure committees.

^v For discussion on the meaning of “de minimis,” see [Baker v. KEY](#), COPP-2011-CFP-32.

^{vi} Pending Legislation: SB 120.

^{vii} See [New Mexico Republican Party v. King](#), 741 F.3d 1089 (10th Cir. 2013).

^{viii} See Ohio R.C. 3517.01(C) (25).

^{ix} See [South Carolina Citizens for Life v. Krawcheck](#), 759 F.Supp.2d 708 (D. S.C. 2010).

^x “‘Election campaign’ means any campaign in support of or in opposition to a candidate for election to public office and any campaign in support of, or in opposition to, a ballot proposition.” RCWA 42.17A.005 (17).

^{xi} See [Wisconsin Right to Life v. Barland](#), 751 F. 3d 804 (7th Cir. 2014).

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