



PHIL McGRANE

IDAHO SECRETARY *OF* STATE

2024
Campaign Disclosure Manual
for
Candidates
and
Political Committees

Prepared Under the Authority of
Idaho Secretary of State

Elections Telephone: (208) 334-2852
700 W. Jefferson, Ste. E-205
P.O. Box 83720
Boise, Idaho 83720-0080

TABLE OF CONTENTS

Introduction
Required Reporting
Candidates
Political Committee
Political Treasurer
Campaign Finance Disclosure Reporting Dates
Reporting-Frequently Asked Questions
Termination of Reporting
Contributions-Frequently Asked Questions
Designating Contributions
Contribution Limits
Expenditures-Frequently Asked Questions
Retiring Debt-Frequently Asked Questions
Penalties and Violations
Citizen Complaints

INTRODUCTION

The Sunshine Law for Political Funds and Lobbyist Activity Disclosure was enacted in 1974 through the initiative process. The Secretary of State has the responsibility of administering Idaho's Sunshine Law for Campaign Disclosure. Since the implementation, the Secretary of State's Office has strived to increase accessibility to all of Idaho's citizens.

This guide has been created to aid Candidates and Political Action Committees in meeting the requirements of the Sunshine Law.

Scanned campaign report images from Candidates and Political Action Committees, an online searchable database containing information from each campaign report, blank reporting forms and sunshine manuals can be found at <https://sos.idaho.gov/elect/finance/index.html>.

Questions regarding the Sunshine Law and Election Laws along with requests for information, manuals, forms and filed reports can be directed to:

Secretary of State
Attn: Election Division
PO Box 83720
Boise, ID 83720-0080
Phone: (208) 334-2852
Fax: (208) 334-2282
Email: elections@sos.idaho.gov

REQUIRED REPORTING

Who is required to report to the Secretary of State?

The Sunshine Law requires both Candidates and Political Committees to submit Campaign Finance Reports online to the Secretary of State.

County, City, Special District and Judicial Candidates are exempt unless/until they reach a \$500 threshold:

***The political treasurer for a candidate for a judicial office or a local government office, or for a political committee that is specifically designated to support or oppose a candidate or local ballot measure, is exempt from filing reports under section 67-6607, Idaho Code, unless and until such time as the candidate receives contributions or expends funds in the amount of five hundred dollars (\$500) or more. (Idaho Code 67-6608).*

Along with monthly/annual reports, other items must be reported under specific circumstances. These include:

- 48 Hour Notice of Contributions of \$1000 or more (Idaho Code 67-6607(3))
- Independent Expenditures, 48 Hour Notice required if over \$1000 (Idaho Code 67-6611(4))
- Electioneering Communications, 48 Hour Notice required if over \$1000 (Idaho Code 67-6628(3))
- Statement of a Nonbusiness Entity, report filed within 30 days if over \$1000 (Idaho Code 67-6606(2))

CANDIDATES

When does an individual become a Candidate?

According to Idaho Code 67-6602(1), An individual becomes a candidate when he or she does any of the following:

"Candidate" means an individual who seeks nomination, election, or reelection to public office and who has taken any of the following actions:

- (a) Announced the individual's candidacy publicly;
- (b) Filed for public office;
- (c) Received a contribution for the purpose of promoting the individual's candidacy for office; or
- (d) Made an expenditure, contracted for services, or reserved space with the intent of promoting the individual's candidacy for office.

For purposes of this chapter, an incumbent shall be presumed to be a candidate in the subsequent election for his or her office until the incumbent has failed to file a declaration of candidacy by the statutory deadline.

Can an individual inquire about support for his or her candidacy without becoming a candidate?

According to the Attorney General's Opinion No. 77-29, "Those using personal funds to travel to various areas of the state to inquire about support for a proposed candidacy are not "candidates" if they limit their activities to seeking advice concerning their potential candidacy. However, one becomes a "Candidate" by either making broad based public contacts regarding his candidacy or by making any contacts aimed primarily at soliciting campaign staff, volunteers, or financing."

What offices are considered state offices and require reporting to the Secretary of State?

Any individual actively seeking nomination or election to a state office is considered a candidate and is subject to the Campaign Finance reporting requirements.

- Governor
- Lieutenant Governor
- Secretary of State
- State Controller
- State Treasurer
- Attorney General
- Superintendent of Public Instruction
- State Senator
- State Representative
- Judge of the District Court (only if reach a \$500 threshold)
- Judge of the Appellate Court (only if reach a \$500 threshold)
- Justice of the Supreme Court (only if reach a \$500 threshold)

POLITICAL COMMITTEE

How does an individual or organization become a Political Committee?

Any individual, corporation, association, firm, partnership, committee, political party, club or other organization or group of people become a Political Committee once certain conditions are met.

According to Idaho Code 67-6602(20), an individual or organization becomes a Political Committee when any of the following occur:

- They are specifically designated to support or oppose any candidate or measure
- They received contributions and made expenditures in an amount exceeding one thousand (\$1000) in any calendar year for the purpose of supporting or opposing one (1) or more candidates and/or measures.

Note: Any entity registered with the Federal Election Commission shall not be considered a political committee for the purpose of this manual. (Section 67-6602(20), I.C.)

When does a recognized local party committee become a Political Committee?

A county, district or regional committee of a recognized political party is not required to file as a Political Committee with the Secretary of State unless the party committee has expenditures exceeding five thousand dollars (\$5,000) in a calendar year. (Idaho Code 67-6602(20)(c))

POLITICAL TREASURERS

Who is required to appoint a Political Treasurer and when must they be appointed?

All statewide candidates and legislative candidates must appoint and certify a treasurer before receiving any contributions or making any expenditures.

County, city and special district candidates, along with all judicial candidates do not need to appoint a treasurer until they receive and/or expend funds totaling \$500. Their Declaration of Candidacy stands as their C1 until such a point that they reach the \$500 threshold and create a campaign finance account on the Secretary of State website.

PACs do not need to create an account and appoint a treasurer until they receive and/or expend funds totaling \$1,000.

****Note:** a Candidate or Chairperson can also be their own treasurer.

How is a Political Treasurer appointed and certified?

A Candidate or Chairperson will appoint a treasurer while creating their Campaign Finance Account on the online Secretary of State's Office portal. The treasurer application will then be certified by the Secretary of State's Office or by the local county clerk's office, depending on the jurisdiction.

What are the duties of a Political Treasurer?

The key responsibilities to being a Political Treasurer are to:

- Keep detailed accounts current and file assigned reports by the 10th of the assigned month.
- Obtain the full name and complete address of any individual or organization which has made a contribution of any amount. (Transmit any anonymous contribution to the State Controller for deposit in the Public School Fund.)

*File timed reports within 48 hours of receiving contributions of \$1000 or more and within 48 hours of entering into contract for Independent Expenditure or Electioneering Communications.

- Keep the detailed record of accounts for at least one year after the date of the election or filing of the last Campaign Financial Disclosure Report, whichever is later.

- Clearly indicate on all public political advertising the person responsible for such communications (for example: print “Paid for by Candidate X for Senate” on all communications).

**Campaign buttons, bumper stickers, pins, pens and similar small items upon which a disclaimer cannot be conveniently printed are not deemed to be regulated by the provisions of Section 67-6614A, Idaho Code.

What are the requirements for serving as a Political Treasurer? Idaho Code 67-6603(a)

The only requirement for serving as a Political Treasurer is that the individual must be registered to vote in the state of Idaho.

Can a candidate or chairperson serve as his or her own Political Treasurer?

Yes, a candidate or chairperson may serve as his or her own Political Treasurer. It is recommended that the candidate or chairperson keep campaign funds separate from personal funds through separate bank accounts or other methods.

Can an individual serve as a Political Treasurer for more than one candidate and/or Political Committee? Idaho Code 67-6603(a)

Yes, an individual may serve as the Political Treasurer for more than one candidate and/or Political Committee. However, they need to keep separate records and accounts for each candidate and/or Political Committee.

What happens if a Political Treasurer resigns, is removed or dies?

The candidate or the chairperson of the Political Committee can change their treasurer in their Campaign Finance Account by accessing the Setup tab and selecting the Treasurer Setup menu within their Campaign Finance Portal.

CAMPAIGN FINANCE DISCLOSURE REPORTING DATES

Below is the schedule of reporting periods and the due dates for filing Campaign Financial Disclosure Reports for 2024. These dates are set pursuant to the provisions of Sections 67-6607 and 67-6608, Idaho Code.

Campaign Finance Reporting Schedule 2024

(Candidates running in 2024 must file monthly reports. **See exception below.)

(PACs participating in any races for 2023 are required monthly reports.)

<u>Reporting Period</u>	<u>Filing Date</u>
January 1-31 st	February 10 th
February 1-29 th	March 10 th
March 1-31 st	April 10 th
April 1-30 th	May 10 th
May 1-31 st	June 10 th
June 1-30 th	July 10 th
July 1-31 st	August 10 th
August 1-31 st	September 10 th
September 1-30 th	October 10 th
October 1-31 st	November 10 th
November 1-30 th	December 10 th
December 1-31 st	January 10 th , 2023

Annual Reports

(Candidates not running in 2024 are only required to file an annual report.)

<u>Reporting Period</u>	<u>Filing Date</u>
January 1 st - December 31 st , 2024	January 10 th , 2025

*****County Candidates that do not reach a \$500 threshold do not need to create a Campaign Finance Account or file reports. See Idaho Code 67-6608(1).***

-All contribution of \$1000 or more require a 48 hour notice. See Idaho Code 67-6607(3),67-6608(2).

-See Idaho Code 67-6607(2) for reporting periods.

-Late filing fees accrue at \$50 per day. See Idaho Code 67-6625A.

REPORTING - FREQUENTLY ASKED QUESTIONS

Although it is the responsibility of the Political Treasurer to be aware of all filing deadlines and to report on a timely basis, it is the policy of the Secretary of State's Office to send the Candidate, Chair and Treasurer a reminder concerning the date a report is due. However, this is only a courtesy and a missed reminder will not be accepted as a reason for a late report.

Can Campaign Financial Disclosure Reports be submitted online to the Secretary of State?

Yes, all Campaign Financial Reports must be filed online through the Secretary of State's online campaign finance portal at sunshine.voteidaho.gov

Does a scheduled Campaign Financial Disclosure Report need to be filed if there have been no contributions or expenditures in the reporting period?

Yes, reporting schedules must be followed regardless of the financial activity for that reporting period. See Idaho Code 67-6609.

I am a Political Treasurer for a Candidate who was defeated in their contest. Are reporting requirements automatically completed after the race?

No, Campaign Finance Reports must be filed until there is no longer a cash balance and/or debt shown on the last filed report. Once there is no longer any cash or debt, the treasurer -or- candidate may request the account be terminated by contacting our office to make this request. See Idaho Code 67-6607(5).

I want to keep my account open but do not want to continue filing monthly reports. Can I apply for a different reporting schedule?

Yes, Candidates who are no longer in office, were defeated in their contests, or PAC's that will no longer be active but have remaining cash on hand and/or debt, can request their account be moved to an 'Inactive' status so that only annual reports will be due until the account has filed a zero report and have requested the account be terminated. Contact the Secretary of State's Office, or your local county clerk's office (if account jurisdiction falls to the county), to request the change of status to 'Inactive.'

What should I do as a Political Treasurer if I am unable to balance a report that is due?

The report must be balanced before the system will allow submission. If the negative balance is caused by a technical issue, notify the Secretary of State's Office or your local County Clerk's Office for assistance with resolution.

May I receive an extension on the due date to file a report?

No, the Sunshine Law does not allow the Secretary of State to grant extensions on filing deadlines. Accrual of late fines may only be withheld in the event of our system encountering a technical issue affecting the submission of the report, provided that the Secretary of State's Office or the local County Clerk's Office was made aware of the issue prior to the filing deadline.

May a Candidate or Political Committee transfer assets for the purpose of earning interest?

Yes, a Candidate or Political Committee may transfer assets for the purpose of earning interest. The interest earned must be listed as a contribution from the bank/organization paying interest.

TERMINATION OF REPORTING

When, and under what circumstances, can the reporting requirements be terminated?

Candidates may seek termination of their reporting requirements once they no longer hold an office or are no longer running for an office. Political Committees may seek termination of their reporting requirements at any time. To achieve eligibility for termination, the accounts last filed report must have a zero cash and/or a zero debt balance. The Candidate / Chairperson or Treasurer may then contact the Secretary of State's Office (if registered with the Secretary of State's Office) or their local county clerk's office (if account jurisdiction falls to the county) to request termination.

How may campaign funds be used? Idaho Code 67-6610C

Contributions may be used in any of the following ways:

- a) For expenditures in connection with the campaign for public office of the candidate;
- b) For ordinary and necessary expenses incurred in connection with the duties of the individual as a holder of a public office;
- c) For contributions to an organization described in section 170(c) of the Internal Revenue Code of 1986;
- d) For transfers, without limitation, to a national, state or local committee of a political party,

- e) For donations to state and local candidates subject to the provisions of state law, or;
- f) For contributions to Political Committees, or
- g) For any other lawful purpose unless prohibited by subsection (2) of this section.

Are there ways that campaign funds may not be used?

Prohibited use:

- (a) In general. A contribution shall not be converted by any person to personal use.
- (b) Conversion. For the purposes of subsection (2)(a) of this section, a contribution shall be considered to be converted to personal use if the contribution is used to fulfill any commitment, obligation or expense of a person that would exist irrespective of the candidate's election campaign or individual's duties as a holder of public office, including:
 - (i) A home mortgage, rent or utility payment;
 - (ii) A clothing purchase except for items of de minimis value such as campaign shirts or hats;
 - (iii) A noncampaign or non-officeholder-related automobile expense;
 - (iv) A country club membership;
 - (v) A vacation or other noncampaign-related trip;
 - (vi) A tuition payment;
 - (vii) Admission to a sporting event, concert, theater or other form of entertainment not associated with an election campaign;
 - (viii) Dues, fees and other payments to a health club or recreational facility; and
 - (ix) Meals, groceries or other food expense, except for tickets to meals that the candidate attends solely for the purpose of enhancing the candidacy of another person or meal expenses which are incurred as part of a campaign activity or as part of a function that is related to the candidate's or officeholder's responsibilities.

CONTRIBUTIONS- FREQUENTLY ASKED QUESTIONS

What is considered a contribution?

"Contribution" includes any advance, conveyance, forgiveness of indebtedness, deposit, distribution, loan, payment, gift, pledge, subscription or transfer of money or anything of value, and any contract, agreement, promise or other obligation, whether or not legally enforceable, to make a contribution, in support of or in opposition to any candidate, political committee or measure. (Section 67-6602(c), I.C.)

Does a contribution include money or items supplied by the Candidate?

Yes, any personal funds or property of a Candidate expended or transferred to cover expenses incurred in support of the Candidate are considered a contribution to the Candidate's campaign. They must be reported as contributions from the Candidate.

However, the payment of the candidate's declaration of candidacy filing fee is excluded unless paid for from campaign funds.

May a Candidate or Political Treasurer accept corporate and union contributions?

Yes, the Sunshine Law in no way restricts the ability of a corporation, union, or any other person to give a Candidate or Political Committee money, goods or services, provided that such contributions abide by Sunshine Law contribution limits.

May a Candidate or Political Treasurer accept contributions from individuals, businesses or organizations in foreign countries?

No. Idaho Code 67-6610D states:

FOREIGN CONTRIBUTIONS, FOREIGN INDEPENDENT EXPENDITURES, AND FOREIGN ELECTIONEERING COMMUNICATIONS PROHIBITED. (1) A foreign national shall not make a contribution, directly or indirectly, to any candidate, political committee, or measure or make electioneering communications or independent expenditures.

(2) As used in this section, "foreign national" means:

- (a) An individual who is not a citizen of the United States and is not lawfully admitted for permanent residence;
- (b) A government or subdivision of a foreign country;
- (c) A foreign political party; or
- (d) Any entity, such as a partnership, association, corporation, organization, union, or other combination of persons, that is organized under the laws of or has its principal place of business in a foreign country.

(3) A violation of the provisions of this section shall be prosecuted and punished as provided in section 67-6625(2) through (5), Idaho Code. Provided, however, any person who knowingly and willfully violates the provisions of this section is guilty of a felony when:

- (a) The aggregate amount of contributions, independent expenditures, or cost of electioneering communications made in violation of this section exceeds one thousand dollars (\$1,000) in a consecutive twelve (12) month period; or
- (b) The person pleads guilty to or is found guilty of a knowing and willful violation of the provisions of this section for a second time within ten (10) years, notwithstanding the form of the judgment or withheld judgment.

(4) If any provision of this section or its application to any person or circumstance is held invalid, the remainder of the section or the application of the provision to other persons or circumstances is not affected.

History: [67-6610D, added 2021, ch. 237, sec. 1, p. 727.]

Federal Law 441e does not allow a foreign national, including partnerships, associations, corporations, organizations, or other combination of persons organized under the laws of or having its principal place of business in a foreign country, to make contributions to candidates or committees or to make independent expenditures:

"441e - Contributions and donations by foreign nationals - Prohibition - It shall be unlawful for a foreign national, directly or indirectly, to make a contribution or donation of money or other thing of value, or to make an express or implied promise to make a contribution or donation, in connection with a Federal, State, or a local election; a contribution or donation to a committee of a political party; or an expenditure, independent expenditure, or disbursement for an electioneering communication. It also makes it unlawful for a person to solicit, accept, or receive a contribution or donation from a foreign national. A foreign national means a foreign principal, which includes a government of a foreign country and a foreign political party; a person outside the United States, unless it is established that such person is an individual and a citizen of and domiciled within the United States, or that such person is not an individual and is organized under or created by the laws of the United States or of any State or other place subject to the jurisdiction of the United States and has its principal place of business within the United States; and a partnership, association, corporation, organization, or other combination of persons organized under the laws of or having its principal place of business in a foreign country (section 611(b) of Title 22), except that the term "foreign national" shall not include any individual who is a citizen of the United States. It also means an individual who is not a citizen of the United States or a national of the United States and who is not lawfully admitted for permanent residence, as defined by section 1101(a)(20) of title 8."

May a Candidate or Political Treasurer accept anonymous contributions or report a contribution as anonymous?

No. No contribution shall be made and no expenditure shall be incurred, directly or indirectly, in a fictitious name, anonymously or by one (1) person through an agent, relative or other person in such a manner as to conceal the identity of the source of the contribution (67-6614, Idaho Code). In accordance with 67-6610, Idaho Code, the political treasurer shall immediately transfer an anonymous contribution to the State Controller's Office for deposit into the Public School Fund.

Can I receive contributions from multiple businesses owned/operated by the same person?

A Contribution is acceptable from each individual person and one business entity
Idaho Code 67-6610A(6)

(6) For the purposes of contribution limits, the following apply:

- (a) A contribution by a political committee with funds that have all been contributed by one (1) person who exercises exclusive control over the distribution of the funds of the political committee is a contribution by the controlling person.
- (b) All contributions made by a person or political committee whose contribution or expenditure activity is financed, maintained or controlled by a trade association, labor union or collective bargaining organization shall be considered a contribution from such trade association, labor union or collective bargaining organization.

- (c) Two (2) or more entities are treated as a single entity if the entities:
- (i) Share the majority of members on their board of directors;
 - (ii) Share two (2) or more officers;
 - (iii) Are owned or controlled by the same majority shareholder or shareholders or persons;
 - (iv) Are in a parent-subsidary relationship; or
 - (v) Have bylaws so stating.

Is there a limit on personal funds or property a Candidate may contribute to his or her own campaign?

No. Contribution limits set forth in section 67-6610A are not applicable to a Candidate contributing to his or her own campaign. A Candidate may contribute as much as he or she would like to for his or her own campaign.

Are there limits on contributions that a Candidate may receive other than from the Candidate themselves?

Yes. Contributions are limited based on the office the candidate is running for. Statewide candidates may receive \$5000 (per election), State Legislative candidates may receive \$1000 (per election) and Judicial, County, City or Special District candidates may receive \$1000 (per election, if applicable). See Idaho Code 67-6610A.

Do the contribution limits apply to money or items supplied by the Candidate's spouse or family members?

Yes. Any funds or property expended or transferred to the Candidate by the Candidate's spouse or family members are subject to the contribution limits.

May a contribution be returned to the donor?

Yes. Contributions may be returned to the individuals who donated them. If the original contribution was reported on Schedule A, the return of the contribution is reported as a 'returned' contribution in their campaign finance portal on their current report.

Does a contribution include items other than cash?

Yes. Contributions other than money or its equivalent are deemed to have a cash value equivalent to the fair market value of the item. These are considered In-Kind Contributions and must be reported as such.

Who must file a 48 Hour Notice of Contributions/Loans Received of \$1000 or more?

Each Candidate and any Committee who receives a contribution of \$1000 or more must file a 48 Hour Notice report through their Campaign Finance Portal. Idaho Code 67-6607 (3)

When must the 48 Hour Notice of Contribution/Loan Received be filed?

The 48 Hour Notice must be filed in the Campaign Finance Portal within 48 hours of receiving the contribution.

Are personal funds and In-Kind Contributions included in the 48 Hour Notice Requirement?

Yes, this applies to all contributions, including personal funds from the Candidate and In-Kind Contributions.

Does a contribution reported on a 48 Hour Notice need to be reported on another report?

By adding the contribution to your campaign finance portal, the contribution will be included on your filed report for that reporting period.

What are In-Kind Contributions?

In-Kind Contributions are contributions other than money or its equivalent.

- a) These donations are deemed to have a monetary value equivalent to the fair market value of the contribution.
- b) Services, property or rights furnished at less than the fair market value are deemed a contribution. A contribution of this kind shall be reported as an In-Kind Contribution at its fair market value and will count toward any applicable contribution limit for the contributor.

All in-kind transactions must be itemized, regardless of the amount.

How does an In-Kind Contribution affect my cash balance?

Since In-Kind Contributions are not cash, they are reflected in both the total contributions and total expenditures. Therefore, they do not affect the actual cash balance.

How is the value of an In-Kind Contribution determined?

The overriding principle governing the value of an In-Kind Contribution is the amount a well-informed buyer or lessee would pay and the amount a well-informed seller or lessor would accept. Below is a list of common In-Kind Contributions and how they should be reported:

- i) A contributor buys supplies or equipment for the campaign: the In-Kind Contribution equals the amount spent on the purchase and is listed as an In-Kind contribution from said person/company and then is reported as an In-Kind expenditure to the company the supplies or equipment were purchased from.
- ii) A contributor takes out an advertisement supporting a Candidate after collaborating with or receiving approval from the Candidate: the In-Kind Contribution equals the cost of the

ad. It is reported as an In-Kind contribution from said person/company and then is listed as an In-Kind expenditure to the company the ad was purchased from.

iii) A contributor loans the campaign the use of a computer or copier: the In-Kind Contribution equals the cost of leasing a similar piece of equipment for the period of time in question. This is reported as an In-Kind contribution from said person/company and then is listed as an In-Kind expenditure to the same said person/company.

iv) A printer prints campaign literature at a cost below the printer's normal charge for a similar job: the In-Kind Contribution equals the amount of the discount. This is reported as an In-Kind contribution from said person/company and then is listed as an In-Kind expenditure to the same said person/company.

v) A business provides food or beverages for a campaign event: the In-Kind Contribution equals the amount that the business would normally expect to receive from the sale of the items. This is reported as an In-Kind contribution from said person/company and then is listed as an In-Kind expenditure to the same said person/company.

vi) The central committee of a Political Party agrees to use its bulk mailing permit and pay the postage of a mailing that supports your candidacy: The In-Kind Contribution is only the face value of the postage costs paid by the party for this communication. Do not factor in the amount the party paid for the permit. This is reported as an In-Kind contribution from the central committee and then is listed as an In-Kind expenditure to the postal service.

Which date should be used as the Date Received?

Report the contribution date as the date the contribution was received by either the candidate, chair or the treasurer.

Do contributions that are less than \$50 need to be tracked since they are reported as Unitemized Contributions?

Yes. All contributions must be tracked. The full name and address of all contributors, regardless of amount, must be retained in the candidate's records. Once a contributor exceeds \$50 in a calendar year, their contributions must be itemized on the campaign finance report.

Are loans to a Candidate (other than from themselves) considered contributions and subject to contribution limits?

Yes. Loans to Candidates from anyone other than the Candidate themselves are considered contributions and are subject to the contribution limits. Candidates may contribute/loan to themselves without limit. Note:

a) Payments made on the loan reduce the amount of the debt by taking from the campaign finance accounts cash on hand.

b) Loans that exceed the contribution limits from anyone other than the candidate are a violation of the law even if they are repaid in full.

c) Loans from the Candidate to their own campaign do not have contribution limits.

How are loans to a Candidate or Political Committee reported?

Loans to Candidates or Political Committees are reported in their online campaign finance portal and will show on their monthly or annual report as debt.

Are purchases made with a credit card considered debt?

Yes, purchases made with a credit card that are not going to be paid off right away should be reported as a credit card expenditure and will be listed as a debt in their campaign finance account report. A candidate or PAC may then make payments on the credit card within their campaign finance account which will decrease the debt while decreasing their cash on hand.

****Credit card purchases that are paid right away may be simple reported as an expenditure to the person/ company the purchase was made from, regardless of the means by which the purchase was paid by (debit, credit, cash).**

If a volunteer provides an open house, are the expenses and home hospitality considered a contribution?

If monies are spent on the event in an amount exceeding \$25, the candidate or PAC would report the total amount as an In-Kind from the volunteer.

A candidate or Political Committee is planning on holding a raffle or auction. How is this reported?

If you are planning a raffle or auction, please contact the Idaho Lottery Enforcement Division - (208) 334-2277. Also see Idaho Code 67-7710 and 67-7711.

DESIGNATING CONTRIBUTIONS - FREQUENTLY ASKED QUESTIONS

What is a designated versus an undesignated contribution?

The donor's intent regarding which election the contribution should be put toward is termed as the designation of said contribution. When adding a contribution to the campaign finance portal, the contribution needs to be specified as being put toward the contribution limit for the Primary or General Election along with the candidate's election year.

ELECTION YEAR*	ELECTION TYPE*
<input type="text"/>	<input type="radio"/> Primary <input type="radio"/> General
CONTRIBUTION DATE*	CONTRIBUTION AMOUNT*
<input type="text"/>	<input type="text" value="\$0.00"/>

Do Candidates have to designate contributions?

Yes, Candidates must identify whether the contribution is given towards the Primary or General Election. Contribution limits are by election, not by calendar year.

Contributions received prior to a Primary election should be designated as being toward the Primary. If the candidate wins the Primary, any contributions received after the Primary Election must be designated toward the General Election.

A candidate may receive contributions for the General before the Primary is completed. If the candidate does not advance past the Primary, then contributions designated for the General must be returned.

Do Political Committees have to designate contributions?

No, a Political Committee is not required to designate contributions as they do not have contribution limits.

Can contributions received after an election be put toward past elections?

Candidates receiving monies after an election has passed may only receive contributions to put toward a past election if the candidate has outstanding debt remaining on their last filed campaign finance report. The monies received in this case must immediately go toward paying down their debt. Contribution limits from the donor still apply. (See Retiring Debt.)

CONTRIBUTION LIMITS (Section 67-6610A, Idaho Code)

Aggregate Contributions From	To Legislative Authorized Candidate Committee	To Statewide Authorized Candidate Committee	To PAC or State Party Committee
Individual (*other than Candidate)	\$1,000 **Per Election	\$5,000 **Per Election	No Limits
***Corporation, PAC, other Recognized Legal Entity**	\$1,000 **Per Election	\$5,000 **Per Election	No Limits
State Central Committees	\$2,000 **Per Election	\$10,000 **Per Election	No Limits
County Central Committees	\$2,000 **Per Election	\$5,000 **Per Election	No Limits

* Candidate contributions unlimited to his/her campaign

** Primary - General

*** Includes National Party Organizations

In-Kind Contributions

Contributions other than money or its equivalent are deemed to have a monetary value equivalent to the fair market value of the contribution. Services, property or rights furnished at less than their fair market value for the purpose of assisting any candidate or political committee are deemed a contribution. A contribution of this kind shall be reported as an In-Kind Contribution at its fair market value and counts toward any applicable contribution limit of the contributor. Contributions shall not include the personal services of volunteers.

EXPENDITURES - FREQUENTLY ASKED QUESTIONS

What is considered an expenditure?

An expenditure includes "any payment, contribution, subscription, distribution, loan, advance, deposit, or gift of money or anything of value, and includes a contract, promise, or agreement, whether or not legally enforceable, to make an expenditure. The term "expenditure" also includes a promise to pay, a payment or a transfer of anything of value in exchange of goods, services, property, facilities or anything of value for the purpose of assisting, benefiting or honoring any public official or candidate, or assisting in furthering or opposing any election campaign." (Section 67-6602(h), I.C.)

Must personal expenditures made by a Candidate in support of his or her own campaign be reported?

Yes, all personal funds expended by a Candidate in support of his or her own campaign must be reported. They can be entered either by:

- a) Entering a contribution for the amount of the expenditure and then entering the expenditure, or
- b) Entering a loan for the amount of the expenditure and then entering the expenditure

Option b allows the Candidate to repay the loan using campaign funds, including funds raised through other contributors. It therefore allows the Candidate to reimburse themselves for the expenditure.

The Candidate's campaign repays the Candidate for personal expenditures. How is this reported?

The name of the company or person that the original expense went to, along with the expense code, will be reported as the expenditure and the campaign will reimburse the candidate. Being transparent about what the money paid for, instead of who it reimbursed, is the proper way to report expenditures.

A Candidate or Political Committee has received a refund of deposit, a rebate from a vendor, or a return of overpayment from a vendor. How is this reported?

This is reported on the candidate's campaign report as a refund. The refund will be listed on their filed report with the name and address of the individual or vendor, the original date the expenditure was made, the original expenditure amount, the amount of the refund, and the reason for the refund.

Our Political Committee paid for printing costs or other services for a Candidate or other Political Committee. How should we report that on OUR report?

The Political Committee will list the expenditure as paid to the individual, organization or business to whom the monetary payment was to, and then select the applicable expenditure type of Independent Expenditure or Electioneering Expenditure. For an Independent Expenditure, you would list the name(s) of who the expense in support or opposition to was made on behalf of. If the expenditure was made with the candidate's knowledge, the expense is subject to the candidate's contribution limits and the candidate must list the expense as an In-Kind from the committee. If the candidate was not working in coordination with the committee, the Independent Expenditure is not subject to contribution limits and the candidate does not need to report the expenditure as an In-Kind on their report.

RETIRING DEBT - FREQUENTLY ASKED QUESTIONS

What is considered debt?

Debt is any unpaid monetary obligation incurred.

Are loans considered debt?

Yes, outstanding loans are considered debt.

Are purchases made with a credit card considered debt?

If you will not be paying for the expenditure in full in the current reporting period, you should add the expenditure amount to the Credit Card/Debt tab. If you used your credit card but plan on reimbursing the card from the campaign within the reporting month, you can simply list the expense as an expenditure.

The election is over but the Candidate still has unpaid debt. Can the Candidate continue to accept contributions towards the completed election to retire that debt?

Yes, a Candidate with unpaid debt may accept additional contributions towards the completed election to retire such unpaid debt. Unpaid debt for this section means any unpaid monetary obligation as listed on the previously filed report, minus any cash balance reported on the same report. The contributions must still abide by the contribution limits for that election. The contribution received must be put toward the remaining debt by means of making a payment to the debt within the same reporting period.

For example: A contributor donated \$500 to a legislative candidate (\$1,000 contribution limit) in the last General Election. The individual would like to donate additional funds toward the incurred debt of the legislative candidate. In this example, the individual could contribute up to \$500 and designate it toward the last General Election.

Can undesignated contributions be applied to the retirement of debt?

Yes, the Candidate may use undesignated contributions to retire debt. The contribution can be designated for the previous election that the Candidate ran in.

PENALTIES FOR VIOLATION

Late Filing Penalties

A fine of \$50 per day is accrued for late filings according to Idaho Code 67-6625A:

67-6625A. LATE FILING OF STATEMENT OR REPORT — FEES. (1) If any person fails to file a report or statement required under this chapter on or before a specified date, he shall be liable to the secretary of state for deposit in the general fund in the amount of fifty dollars (\$50.00) per day beginning forty-eight (48) hours after the deadline until the statement or report is filed. The secretary of state or the county clerk shall notify the person and his treasurer, if any, that a fine has been assessed and will continue to accrue until the report or statement has been filed. The notification shall be made by telephone or electronic means within twenty-four (24) hours of the missed filing deadline.

(2) The remedy provided in this section is cumulative and does not exclude any other remedy or penalty prescribed in section 67-6625, Idaho Code.

History: [67-6625A, added 1977, ch. 169, sec. 2, p. 435; am. 1993, ch. 203, sec. 3, p. 559; am. 2019, ch. 288, sec. 16, p. 842.]

Violations other than late filings

Violations are subject to fines of \$250-\$2500 per Idaho Code 67-6625.

67-6625. VIOLATIONS — CIVIL FINE — MISDEMEANOR PENALTY — PROSECUTION — LIMITATION — VENUE. (1) Any person who violates the provisions of sections 67-6603, 67-6604, 67-6606 through 67-6614A, 67-6617, 67-6619, 67-6620, 67-6621(1), 67-6624, 67-6627 or 67-6628, Idaho Code, shall be liable for a civil fine not to exceed two hundred fifty dollars (\$250) if an individual, and not more than two thousand five hundred dollars (\$2,500) if a person other than an individual. The burden of proof for such civil liability shall be met by showing a preponderance of the evidence.

(2) Any person who violates section 67-6605 or 67-6621(2), Idaho Code, and any person who knowingly and willfully violates sections 67-6603 through 67-6614A, 67-6617, 67-6619, 67-6620, 67-6621(1), 67-6624, 67-6627 or 67-6628, Idaho Code, is guilty of a misdemeanor and, upon conviction, in addition to the fines set forth in subsection (1) of this section, may be imprisoned for not more than six (6) months or be both fined and imprisoned.

(3) The attorney general or the appropriate prosecuting attorney may prosecute any violations of this chapter.

(4) Prosecution for a civil or misdemeanor violation of this chapter must be commenced within two (2) years after the date on which the violation occurred. Prosecution for a felony violation of this chapter must be commenced pursuant to the provisions of section 19-402, Idaho Code.

(5) Venue for prosecution under the provisions of this chapter shall be in the county of residence of the defendant if the defendant is a resident of the state of Idaho, otherwise venue shall be in Ada county.

History: [67-6625, added Init. Measure 1974, No. 1, sec. 25; am. 1976, ch. 227, sec. 1, p. 812; am. 1977, ch. 169, sec. 1, p. 434; am. 1978, ch. 43, sec. 1, p. 77; am. 1997, ch. 393, sec. 6, p. 1254; am. 2001, ch. 106, sec. 2, p. 350; am. 2005, ch. 254, sec. 3, p. 780; am. 2017, ch. 142, sec. 4, p. 338; am. 2021, ch. 237, sec. 2, p. 727.]

CAMPAIGN FINANCE COMPLAINTS

Any registered voter has the right to file a complaint with the Secretary of State if he or she has reason to believe that a person has violated the Sunshine Law. Complaints must be filed on Form L-5, which is available on the Idaho Secretary of State's Office website. The Secretary of State will thoroughly investigate all such complaints. (Sections 67-6615 and 67-6623, Idaho Code)