

**CAMPAIGN FINANCE MODIFICATIONS**

2021 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Suzanne Harrison**

Senate Sponsor: \_\_\_\_\_

**LONG TITLE**

**General Description:**

This bill makes changes to the Election Code regarding campaign disclosure and reporting requirements.

**Highlighted Provisions:**

This bill:

- ▶ defines terms;
- ▶ clarifies when an expenditure is made for campaign disclosure and reporting purposes;
- ▶ modifies certain reporting deadlines for campaign contributions and expenditures;
- ▶ modifies certain penalties for violations of political disclosure, reporting, and polling violations;
- ▶ imposes penalties for a person who violates campaign and political advertisement provisions; and
- ▶ makes technical and conforming changes.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

None

**Utah Code Sections Affected:**

AMENDS:



- 28            **20A-11-105**, as last amended by Laws of Utah 2019, Chapter 255
- 29            **20A-11-201**, as last amended by Laws of Utah 2019, Chapter 74
- 30            **20A-11-204**, as last amended by Laws of Utah 2019, Chapter 74
- 31            **20A-11-206**, as last amended by Laws of Utah 2020, Chapters 22 and 31
- 32            **20A-11-301**, as last amended by Laws of Utah 2019, Chapter 74
- 33            **20A-11-303**, as last amended by Laws of Utah 2019, Chapter 74
- 34            **20A-11-305**, as last amended by Laws of Utah 2020, Chapters 22 and 31
- 35            **20A-11-403**, as last amended by Laws of Utah 2020, Chapter 22
- 36            **20A-11-507**, as last amended by Laws of Utah 2019, Chapter 74
- 37            **20A-11-511**, as last amended by Laws of Utah 2019, Chapter 74
- 38            **20A-11-602**, as last amended by Laws of Utah 2019, Chapters 74 and 116
- 39            **20A-11-701.5**, as renumbered and amended by Laws of Utah 2019, Chapter 74
- 40            **20A-11-801**, as last amended by Laws of Utah 2020, Chapter 22
- 41            **20A-11-802**, as last amended by Laws of Utah 2019, Chapter 116
- 42            **20A-11-901**, as last amended by Laws of Utah 2019, Chapter 154
- 43            **20A-11-905**, as enacted by Laws of Utah 2013, Chapter 86
- 44            **20A-11-1005**, as last amended by Laws of Utah 2018, Chapters 11 and 83
- 45            **20A-11-1301**, as last amended by Laws of Utah 2019, Chapter 74
- 46            **20A-11-1502**, as last amended by Laws of Utah 2018, Chapter 83
- 47            **20A-11-1704**, as last amended by Laws of Utah 2018, Chapter 83
- 48            **20A-12-303**, as last amended by Laws of Utah 2018, Chapter 83



50 *Be it enacted by the Legislature of the state of Utah:*

51            Section 1. Section **20A-11-105** is amended to read:

52            **20A-11-105. Deadline for payment of fine -- Reports.**

53            (1) A person against whom the lieutenant governor imposes a fine under this chapter  
54 shall pay the fine before 5 p.m. within 30 days after the day on which the lieutenant governor  
55 imposes the fine.

56            (2) For each fine that the lieutenant governor imposes under this chapter, the lieutenant  
57 governor shall:

58            (a) report on the lieutenant governor's website, in the location where reports relating to

59 the person are available for public access:

60 (i) the statutory basis for the fine;

61 (ii) the amount of the fine;

62 (iii) the amount of the contribution or expenditure to which the fine relates; and

63 (iv) the date of the contribution or expenditure; and

64 (b) publish a summary of all reports made under Subsection (2)(a) in a centralized  
 65 location available for public access on the lieutenant governor's website.

66 Section 2. Section **20A-11-201** is amended to read:

67 **20A-11-201. State office -- Separate bank account for campaign funds -- No**  
 68 **personal use -- State office candidate reporting deadline -- Report other accounts --**  
 69 **Anonymous contributions.**

70 (1) (a) Each state office candidate or the candidate's personal campaign committee  
 71 shall deposit each contribution received in one or more separate campaign accounts in a  
 72 financial institution.

73 (b) A state office candidate or a candidate's personal campaign committee may not use  
 74 money deposited in a campaign account for:

75 (i) a personal use expenditure; or

76 (ii) an expenditure prohibited by law.

77 (c) Each state officeholder or the state officeholder's personal campaign committee  
 78 shall deposit each contribution and public service assistance received in one or more separate  
 79 campaign accounts in a financial institution.

80 (d) A state officeholder or a state officeholder's personal campaign committee may not  
 81 use money deposited in a campaign account for:

82 (i) a personal use expenditure; or

83 (ii) an expenditure prohibited by law.

84 (2) (a) A state office candidate or the candidate's personal campaign committee may  
 85 not deposit or mingle any contributions received into a personal or business account.

86 (b) A state officeholder or the state officeholder's personal campaign committee may  
 87 not deposit or mingle any contributions or public service assistance received into a personal or  
 88 business account.

89 (3) If a person who is no longer a state office candidate chooses not to expend the

90 money remaining in a campaign account, the person shall continue to file the year-end  
91 summary report required by Section 20A-11-203 until the statement of dissolution and final  
92 summary report required by Section 20A-11-205 are filed with the lieutenant governor.

93 (4) (a) Except as provided in Subsection (4)(b) and Section 20A-11-402, a person who  
94 is no longer a state office candidate may not expend or transfer the money in a campaign  
95 account in a manner that would cause the former state office candidate to recognize the money  
96 as taxable income under federal tax law.

97 (b) A person who is no longer a state office candidate may transfer the money in a  
98 campaign account in a manner that would cause the former state office candidate to recognize  
99 the money as taxable income under federal tax law if the transfer is made to a campaign  
100 account for federal office.

101 (5) (a) As used in this Subsection (5) [~~and Section 20A-11-204~~], "received" means[:]  
102 the same as that term is defined in Subsection 20A-11-204(1)(b).

103 [~~(i) for a cash contribution, that the cash is given to a state office candidate or a  
104 member of the candidate's personal campaign committee;~~]

105 [~~(ii) for a contribution that is a negotiable instrument or check, that the negotiable  
106 instrument or check is negotiated; and]~~

107 [~~(iii) for any other type of contribution, that any portion of the contribution's benefit  
108 inures to the state office candidate.~~]

109 (b) For purposes of this section, an expenditure is made at the time described in  
110 Section 20A-11-204.

111 [~~(b)~~] (c) Each state office candidate shall report to the lieutenant governor each  
112 contribution received and expenditure made by the state office candidate:

113 (i) except as provided in Subsection (5)[~~(b)~~](c)(ii), within 31 days after the day on  
114 which the contribution is received or the expenditure is made; or

115 (ii) within [~~three~~] five business days after the day on which the contribution is received  
116 or the expenditure is made, if:

117 (A) the state office candidate is contested in a convention and the contribution is  
118 received or the expenditure is made within 30 days before the day on which the convention is  
119 held;

120 (B) the state office candidate is contested in a primary election and the contribution is

121 received or the expenditure is made within 30 days before the day on which the primary  
122 election is held; or

123 (C) the state office candidate is contested in a general election and the contribution is  
124 received or the expenditure is made within 30 days before the day on which the general  
125 election is held.

126 (d) If the exact amount of an expenditure cannot be determined before the deadline to  
127 report the expenditure, the state office candidate shall:

128 (i) report a reasonable estimate of the amount of the expenditure before the deadline;  
129 and

130 (ii) report the exact amount of the expenditure, if the amount is different than the  
131 amount reported under Subsection (5)(d)(i), in an amended report or the next scheduled report.

132 ~~[(e)]~~ (e) Except as provided in Subsection (5)~~[(d)]~~(f), for each contribution or  
133 expenditure that a state office candidate fails to report within the time period described in  
134 Subsection (5)~~[(b)]~~(c), the lieutenant governor shall impose a fine against the state office  
135 candidate in an amount equal to:

136 (i) the greater of \$250 or 10% of the amount of the contribution or expenditure, if the  
137 state office candidate reports the contribution or expenditure within 60 days after the day on  
138 which the time period described in Subsection (5)~~[(b)]~~(c) ends; or

139 (ii) the greater \$250 or 20% of the amount of the contribution or expenditure, if the  
140 state office candidate fails to report the contribution or expenditure within 60 days after the day  
141 on which the time period described in Subsection (5)~~[(b)]~~(c) ends.

142 ~~[(d)]~~ (f) The lieutenant governor may waive the fine described in Subsection (5)~~[(e)]~~(e)  
143 and issue a warning to the state office candidate if:

144 (i) the contribution that the state office candidate fails to report is paid by the state  
145 office candidate from the state office candidate's personal funds;

146 (ii) the state office candidate has not previously violated Subsection (5)~~[(e)]~~(e) in  
147 relation to a contribution paid by the state office candidate from the state office candidate's  
148 personal funds; and

149 (iii) the lieutenant governor determines that the failure to timely report the contribution  
150 is due to the state office candidate not understanding that the reporting requirement includes a  
151 contribution paid by a state office candidate from the state office candidate's personal funds.

152 ~~[(e)]~~ (g) The lieutenant governor shall ~~[(i)]~~ deposit money received under Subsection  
153 (5)~~[(e)]~~(e) into the General Fund~~[-and]~~.

154 ~~[(ii) report on the lieutenant governor's website, in the location where reports relating  
155 to each state office candidate are available for public access:]~~

156 ~~[(A) each fine imposed by the lieutenant governor against the state office candidate;]~~

157 ~~[(B) the amount of the fine;]~~

158 ~~[(C) the amount of the contribution to which the fine relates; and]~~

159 ~~[(D) the date of the contribution.]~~

160 (6) (a) As used in this Subsection (6), "account" means an account in a financial  
161 institution:

162 (i) that is not described in Subsection (1)(a); and

163 (ii) into which or from which a person who, as a candidate for an office, other than the  
164 state office for which the person files a declaration of candidacy or federal office, or as a holder  
165 of an office, other than a state office for which the person files a declaration of candidacy or  
166 federal office, deposits a contribution or makes an expenditure.

167 (b) A state office candidate shall include on any financial statement filed in accordance  
168 with this part:

169 (i) a contribution deposited in an account:

170 (A) since the last campaign finance statement was filed; or

171 (B) that has not been reported under a statute or ordinance that governs the account; or

172 (ii) an expenditure made from an account:

173 (A) since the last campaign finance statement was filed; or

174 (B) that has not been reported under a statute or ordinance that governs the account.

175 (7) Within 31 days after receiving a contribution that is cash or a negotiable  
176 instrument, exceeds \$50, and is from an unknown source, a state office candidate shall disburse  
177 the amount of the contribution to:

178 (a) the treasurer of the state or a political subdivision for deposit into the state's or  
179 political subdivision's general fund; or

180 (b) an organization that is exempt from federal income taxation under Section  
181 501(c)(3), Internal Revenue Code.

182 Section 3. Section **20A-11-204** is amended to read:

183           **20A-11-204. State office candidate and state officeholder -- Financial reporting**  
184 **requirements -- Interim reports.**

185           (1) As used in this section:

186           (a) "Campaign account" means a separate campaign account required under Subsection  
187 20A-11-201(1)(a) or (c).

188           (b) "Received" means:

189           (i) for a cash contribution, that the cash is given to a state office candidate or a member  
190 of the candidate's personal campaign committee;

191           (ii) for a contribution that is a negotiable instrument or check, that the negotiable  
192 instrument or check is negotiated; and

193           (iii) for any other type of contribution, that any portion of the contribution's benefit  
194 inures to the state office candidate.

195           (2) For purposes of this section, an expenditure is made on the earlier of:

196           (a) the date on which the action or event described in Subsection 20A-11-101(15)(a)  
197 occurs; or

198           (b) the date on which a benefit inures to the state office candidate if the state office  
199 candidate expects or reasonably should expect to make an expenditure in exchange for the  
200 benefit.

201           ~~[(1)]~~ (3) Except as provided in Subsection ~~[(2)]~~ (4), each state office candidate shall  
202 file an interim report at the following times in any year in which the candidate has filed a  
203 declaration of candidacy for a public office:

204           (a) (i) seven days before the candidate's political convention; or

205           (ii) for an unaffiliated candidate, the fourth Saturday in March;

206           (b) seven days before the regular primary election date;

207           (c) September 30; and

208           (d) seven days before the regular general election date.

209           ~~[(2)]~~ (4) If a state office candidate is a state office candidate seeking appointment for a  
210 midterm vacancy, the state office candidate:

211           (a) shall file an interim report:

212           (i) (A) no later than seven days before the day on which the political party of the party  
213 for which the state office candidate seeks nomination meets to declare a nominee for the

214 governor to appoint in accordance with Section [20A-1-504](#); and

215 (B) two days before the day on which the political party of the party for which the state  
216 office candidate seeks nomination meets to declare a nominee for the governor to appoint in  
217 accordance with Subsection [20A-1-504](#)(1)(b)(i); or

218 (ii) if a state office candidate decides to seek the appointment with less than seven days  
219 before the party meets, or the political party schedules the meeting to declare a nominee less  
220 than seven days before the day of the meeting, no later than 5 p.m. on the last day of business  
221 before the day on which the party meets; and

222 (b) is not required to file an interim report at the times described in Subsection ~~[(1)]~~  
223 (3).

224 ~~[(3) (a) As used in this Subsection (3), "campaign account" means a separate campaign~~  
225 ~~account required under Subsection [20A-11-201](#)(1)(a) or (c).]~~

226 ~~[(b)]~~ (5) Each state officeholder who has a campaign account that has not been  
227 dissolved under Section [20A-11-205](#) shall, in an even year, file an interim report at the  
228 following times, regardless of whether an election for the state officeholder's office is held that  
229 year:

230 (a) (i) ~~[(A)]~~ seven days before the political convention for the political party of the state  
231 officeholder; or

232 ~~[(B)]~~ (ii) for an unaffiliated state officeholder, the fourth Saturday in March;

233 ~~[(ii)]~~ (b) seven days before the regular primary election date;

234 ~~[(iii)]~~ (c) September 30; and

235 ~~[(iv)]~~ (d) seven days before the regular general election date.

236 ~~[(4)]~~ (6) Each interim report shall include the following information:

237 (a) the net balance of the last summary report, if any;

238 (b) a single figure equal to the total amount of receipts reported on all prior interim  
239 reports, if any, during the calendar year in which the interim report is due;

240 (c) a single figure equal to the total amount of expenditures reported on all prior  
241 interim reports, if any, filed during the calendar year in which the interim report is due;

242 (d) a detailed listing of:

243 (i) for a state office candidate, each contribution received since the last summary report  
244 that has not been reported in detail on a prior interim report; or

245 (ii) for a state officeholder, each contribution and public service assistance received  
246 since the last summary report that has not been reported in detail on a prior interim report;

247 (e) for each nonmonetary contribution:

248 (i) the fair market value of the contribution with that information provided by the  
249 contributor; and

250 (ii) a specific description of the contribution;

251 (f) a detailed listing of each expenditure made since the last summary report that has  
252 not been reported in detail on a prior interim report;

253 (g) for each nonmonetary expenditure, the fair market value of the expenditure;

254 (h) a net balance for the year consisting of the net balance from the last summary  
255 report, if any, plus all receipts since the last summary report minus all expenditures since the  
256 last summary report;

257 (i) a summary page in the form required by the lieutenant governor that identifies:

258 (i) beginning balance;

259 (ii) total contributions and public service assistance received during the period since  
260 the last statement;

261 (iii) total contributions and public service assistance received to date;

262 (iv) total expenditures during the period since the last statement; and

263 (v) total expenditures to date; and

264 (j) the name of a political action committee for which the state office candidate or state  
265 officeholder is designated as an officer who has primary decision-making authority under  
266 Section 20A-11-601.

267 [~~5~~] (7) (a) In preparing each interim report, all receipts and expenditures shall be  
268 reported as of five days before the required filing date of the report.

269 (b) Any negotiable instrument or check received by a state office candidate or state  
270 officeholder more than five days before the required filing date of a report required by this  
271 section shall be included in the interim report.

272 Section 4. Section 20A-11-206 is amended to read:

273 **20A-11-206. State office candidate -- Failure to file reports -- Penalties.**

274 (1) A state office candidate who fails to file a financial statement before the deadline is  
275 subject to a fine imposed in accordance with Section 20A-11-1005.

276 (2) If a state office candidate fails to file an interim report described in Subsections  
277 20A-11-204~~(+)~~(3)(b) through (d), the lieutenant governor may send an electronic notice to the  
278 state office candidate and the political party of which the state office candidate is a member, if  
279 any, that states:

280 (a) that the state office candidate failed to timely file the report; and

281 (b) that, if the state office candidate fails to file the report within 24 hours after the  
282 deadline for filing the report, the state office candidate will be disqualified and the political  
283 party will not be permitted to replace the candidate.

284 (3) (a) The lieutenant governor shall disqualify a state office candidate and inform the  
285 county clerk and other appropriate election officials that the state office candidate is  
286 disqualified if the state office candidate fails to file an interim report described in Subsections  
287 20A-11-204~~(+)~~(3)(b) through (d) within 24 hours after the deadline for filing the report.

288 (b) The political party of a state office candidate who is disqualified under Subsection  
289 (3)(a) may not replace the state office candidate.

290 (4) (a) If a state office candidate is disqualified under Subsection (3)(a), the election  
291 official shall:

292 (i) remove the state office candidate's name from the ballot; or

293 (ii) if removing the state office candidate's name from the ballot is not practicable,  
294 inform the voters by any practicable method that the state office candidate has been  
295 disqualified and that votes cast for the state office candidate will not be counted.

296 (b) An election official may fulfill the requirement described in Subsection (4)(a) in  
297 relation to a mailed ballot, including a military or overseas ballot, by including with the ballot a  
298 written notice directing the voter to a public website that will inform the voter whether a  
299 candidate on the ballot is disqualified.

300 (5) A state office candidate is not disqualified if:

301 (a) the state office candidate timely files the reports described in Subsections  
302 20A-11-204~~(+)~~(3)(b) through (d) no later than 24 hours after the applicable deadlines for  
303 filing the reports;

304 (b) the reports are completed, detailing accurately and completely the information  
305 required by this part except for inadvertent omissions or insignificant errors or inaccuracies;  
306 and

307 (c) the omissions, errors, or inaccuracies described in Subsection (5)(b) are corrected in  
308 an amended report or the next scheduled report.

309 (6) (a) Within 60 days after a deadline for the filing of a summary report, the lieutenant  
310 governor shall review each filed summary report to ensure that:

311 (i) each state office candidate that is required to file a summary report has filed one;  
312 and

313 (ii) each summary report contains the information required by this part.

314 (b) If it appears that any state office candidate has failed to file the summary report  
315 required by law, if it appears that a filed summary report does not conform to the law, or if the  
316 lieutenant governor has received a written complaint alleging a violation of the law or the  
317 falsity of any summary report, the lieutenant governor shall, within five days of discovery of a  
318 violation or receipt of a written complaint, notify the state office candidate of the violation or  
319 written complaint and direct the state office candidate to file a summary report correcting the  
320 problem.

321 (c) (i) It is unlawful for a state office candidate to fail to file or amend a summary  
322 report within seven days after receiving notice from the lieutenant governor described in this  
323 Subsection (6).

324 (ii) Each state office candidate who violates Subsection (6)(c)(i) is guilty of a class B  
325 misdemeanor.

326 (iii) The lieutenant governor shall report all violations of Subsection (6)(c)(i) to the  
327 attorney general.

328 (iv) In addition to the criminal penalty described in Subsection (6)(c)(ii), the lieutenant  
329 governor shall impose a civil fine of \$100 against a state office candidate who violates  
330 Subsection (6)(c)(i).

331 Section 5. Section **20A-11-301** is amended to read:

332 **20A-11-301. Legislative office -- Campaign finance requirements -- Candidate as**  
333 **a political action committee officer -- No personal use -- Legislative office candidate**  
334 **reporting deadline -- Report other accounts -- Anonymous contributions.**

335 (1) (a) (i) Each legislative office candidate shall deposit each contribution received in  
336 one or more separate accounts in a financial institution that are dedicated only to that purpose.

337 (ii) A legislative office candidate may:

338 (A) receive a contribution from a political action committee registered under Section  
339 20A-11-601; and

340 (B) be designated by a political action committee as an officer who has primary  
341 decision-making authority as described in Section 20A-11-601.

342 (b) A legislative office candidate or the candidate's personal campaign committee may  
343 not use money deposited in an account described in Subsection (1)(a)(i) for:

344 (i) a personal use expenditure; or

345 (ii) an expenditure prohibited by law.

346 (c) (i) Each legislative officeholder shall deposit each contribution and public service  
347 assistance received in one or more separate accounts in a financial institution that are dedicated  
348 only to that purpose.

349 (ii) A legislative officeholder may:

350 (A) receive a contribution or public service assistance from a political action  
351 committee registered under Section 20A-11-601; and

352 (B) be designated by a political action committee as an officer who has primary  
353 decision-making authority as described in Section 20A-11-601.

354 (d) A legislative officeholder or the legislative officeholder's personal campaign  
355 committee may not use money deposited in an account described in Subsection (1)(c)(i) for:

356 (i) a personal use expenditure; or

357 (ii) an expenditure prohibited by law.

358 (2) (a) A legislative office candidate may not deposit or mingle any contributions  
359 received into a personal or business account.

360 (b) A legislative officeholder may not deposit or mingle any contributions or public  
361 service assistance received into a personal or business account.

362 (3) If a person who is no longer a legislative candidate chooses not to expend the  
363 money remaining in a campaign account, the person shall continue to file the year-end  
364 summary report required by Section 20A-11-302 until the statement of dissolution and final  
365 summary report required by Section 20A-11-304 are filed with the lieutenant governor.

366 (4) (a) Except as provided in Subsection (4)(b) and Section 20A-11-402, a person who  
367 is no longer a legislative office candidate may not expend or transfer the money in a campaign  
368 account in a manner that would cause the former legislative office candidate to recognize the

369 money as taxable income under federal tax law.

370 (b) A person who is no longer a legislative office candidate may transfer the money in  
371 a campaign account in a manner that would cause the former legislative office candidate to  
372 recognize the money as taxable income under federal tax law if the transfer is made to a  
373 campaign account for federal office.

374 (5) (a) As used in this Subsection (5) [~~and Section 20A-11-303~~], "received" means[:]  
375 the same as that term is defined in Section 20A-11-303(1)(b).

376 [~~(i) for a cash contribution, that the cash is given to a legislative office candidate or a~~  
377 ~~member of the candidate's personal campaign committee;]~~

378 [~~(ii) for a contribution that is a negotiable instrument or check, that the negotiable~~  
379 ~~instrument or check is negotiated; and]~~

380 [~~(iii) for any other type of contribution, that any portion of the contribution's benefit~~  
381 ~~inures to the legislative office candidate.]~~

382 (b) For purposes of this section, an expenditure is made at the time described in  
383 Section 20A-11-303.

384 [~~(b)~~] (c) Each legislative office candidate shall report to the lieutenant governor each  
385 contribution received and expenditure made by the legislative office candidate:

386 (i) except as provided in Subsection (5)[~~(b)~~](c)(ii), within 31 days after the day on  
387 which the contribution is received or the expenditure is made; or

388 (ii) within [~~three~~] five business days after the day on which the contribution is received  
389 or the expenditure is made, if:

390 (A) the legislative office candidate is contested in a convention and the contribution is  
391 received or the expenditure is made within 30 days before the day on which the convention is  
392 held;

393 (B) the legislative office candidate is contested in a primary election and the  
394 contribution is received or the expenditure is made within 30 days before the day on which the  
395 primary election is held; or

396 (C) the legislative office candidate is contested in a general election and the  
397 contribution is received or the expenditure is made within 30 days before the day on which the  
398 general election is held.

399 (d) If the exact amount of an expenditure cannot be determined before the deadline to

400 report the expenditure, the legislative office candidate shall:

401 (i) report a reasonable estimate of the amount of the expenditure before the deadline;

402 and

403 (ii) report the exact amount of the expenditure, if the amount is different than the  
404 amount reported under Subsection (5)(d)(i), in an amended report or the next scheduled report.

405 ~~[(e)]~~ (e) Except as provided in Subsection (5)~~[(d)]~~(f), for each contribution or  
406 expenditure that a legislative office candidate fails to report within the time period described in  
407 Subsection (5)~~[(b)]~~(c), the lieutenant governor shall impose a fine against the legislative office  
408 candidate in an amount equal to:

409 (i) the greater of \$250 or 10% of the amount of the contribution or expenditure, if the  
410 legislative office candidate reports the contribution or expenditure within 60 days after the day  
411 on which the time period described in Subsection (5)~~[(b)]~~(c) ends; or

412 (ii) the greater of \$250 or 20% of the amount of the contribution or expenditure, if the  
413 legislative office candidate fails to report the contribution or expenditure within 60 days after  
414 the day on which the time period described in Subsection (5)~~[(b)]~~(c) ends.

415 ~~[(d)]~~ (f) The lieutenant governor may waive the fine described in Subsection (5)~~[(e)]~~(e)  
416 and issue a warning to the legislative office candidate if:

417 (i) the contribution that the legislative office candidate fails to report is paid by the  
418 legislative office candidate from the legislative office candidate's personal funds;

419 (ii) the legislative office candidate has not previously violated Subsection (5)~~[(e)]~~(e) in  
420 relation to a contribution paid by the legislative office candidate from the legislative office  
421 candidate's personal funds; and

422 (iii) the lieutenant governor determines that the failure to timely report the contribution  
423 is due to the legislative office candidate not understanding that the reporting requirement  
424 includes a contribution paid by a legislative office candidate from the legislative office  
425 candidate's personal funds.

426 ~~[(e)]~~ (g) The lieutenant governor shall~~[-(f)]~~ deposit money received under Subsection  
427 (5)~~[(e)]~~(e) into the General Fund~~[-and]~~.

428 ~~[(ii) report on the lieutenant governor's website, in the location where reports relating~~  
429 ~~to each legislative office candidate are available for public access:]~~

430 ~~[(A) each fine imposed by the lieutenant governor against the legislative office~~

431 candidate;]

432 [~~(B) the amount of the fine;~~]

433 [~~(C) the amount of the contribution to which the fine relates; and]~~

434 [~~(D) the date of the contribution.]~~

435 (6) Within 31 days after receiving a contribution that is cash or a negotiable  
436 instrument, exceeds \$50, and is from an unknown source, a legislative office candidate shall  
437 disburse the amount of the contribution to:

438 (a) the treasurer of the state or a political subdivision for deposit into the state's or  
439 political subdivision's general fund; or

440 (b) an organization that is exempt from federal income taxation under Section  
441 501(c)(3), Internal Revenue Code.

442 (7) (a) As used in this Subsection (7), "account" means an account in a financial  
443 institution:

444 (i) that is not described in Subsection (1)(a)(i); and

445 (ii) into which or from which a person who, as a candidate for an office, other than a  
446 legislative office for which the person files a declaration of candidacy or federal office, or as a  
447 holder of an office, other than a legislative office for which the person files a declaration of  
448 candidacy or federal office, deposits a contribution or makes an expenditure.

449 (b) A legislative office candidate shall include on any financial statement filed in  
450 accordance with this part:

451 (i) a contribution deposited in an account:

452 (A) since the last campaign finance statement was filed; or

453 (B) that has not been reported under a statute or ordinance that governs the account; or

454 (ii) an expenditure made from an account:

455 (A) since the last campaign finance statement was filed; or

456 (B) that has not been reported under a statute or ordinance that governs the account.

457 Section 6. Section **20A-11-303** is amended to read:

458 **20A-11-303. Legislative office candidate and legislative officeholder -- Financial**  
459 **reporting requirements -- Interim reports.**

460 (1) [~~(a)~~] As used in this [~~Subsection (1), "campaign]~~ section:

461 (a) "Campaign account" means a separate campaign account required under Subsection

462 20A-11-301(1)(a)(i) or (c)(i).

463 (b) "Received" means:

464 (i) for a cash contribution, that the cash is given to a legislative office candidate or a  
465 member of the candidate's personal campaign committee;

466 (ii) for a contribution that is a negotiable instrument or check, that the negotiable  
467 instrument or check is negotiated; and

468 (iii) for any other type of contribution, that any portion of the contribution's benefit  
469 inures to the legislative office candidate.

470 (2) For purposes of this section, an expenditure is made on the earlier of:

471 (a) the date on which the action or event described in Subsection 20A-11-101(15)(a)  
472 occurs; or

473 (b) the date on which a benefit inures to the legislative office candidate if the  
474 legislative office candidate expects or reasonably should expect to make an expenditure in  
475 exchange for the benefit.

476 ~~(b)~~ (3) (a) Except as provided in Subsection ~~(2)~~ (4), each legislative office  
477 candidate shall file an interim report at the following times in any year in which the candidate  
478 has filed a declaration of candidacy for a public office:

479 (i) (A) seven days before the candidate's political convention; or

480 (B) for an unaffiliated candidate, the fourth Saturday in March;

481 (ii) seven days before the regular primary election date;

482 (iii) September 30; and

483 (iv) seven days before the regular general election date.

484 ~~(c)~~ (b) Each legislative officeholder who has a campaign account that has not been  
485 dissolved under Section 20A-11-304 shall, in an even year, file an interim report at the  
486 following times, regardless of whether an election for the legislative officeholder's office is  
487 held that year:

488 (i) (A) seven days before the political convention for the political party of the  
489 legislative officeholder; or

490 (B) for an unaffiliated legislative officeholder, the fourth Saturday in March;

491 (ii) seven days before the regular primary election date for that year;

492 (iii) September 30; and

493 (iv) seven days before the regular general election date.

494 [~~(2)~~] (4) If a legislative office candidate is a legislative office candidate seeking  
495 appointment for a midterm vacancy, the legislative office candidate:

496 (a) shall file an interim report:

497 (i) (A) seven days before the day on which the political party of the party for which the  
498 legislative office candidate seeks nomination meets to declare a nominee for the governor to  
499 appoint in accordance with Section 20A-1-503; and

500 (B) two days before the day on which the political party of the party for which the  
501 legislative office candidate seeks nomination meets to declare a nominee for the governor to  
502 appoint in accordance with Section 20A-1-503; or

503 (ii) if the legislative office candidate decides to seek the appointment with less than  
504 seven days before the party meets, or the political party schedules the meeting to declare a  
505 nominee less than seven days before the day of the meeting, two days before the day on which  
506 the party meets; and

507 (b) is not required to file an interim report at the times described in Subsection [~~(1)~~]~~(b)~~  
508 (3)(a).

509 [~~(3)~~] (5) Each interim report shall include the following information:

510 (a) the net balance of the last summary report, if any;

511 (b) a single figure equal to the total amount of receipts reported on all prior interim  
512 reports, if any, during the calendar year in which the interim report is due;

513 (c) a single figure equal to the total amount of expenditures reported on all prior  
514 interim reports, if any, filed during the calendar year in which the interim report is due;

515 (d) a detailed listing of:

516 (i) for a legislative office candidate, each contribution received since the last summary  
517 report that has not been reported in detail on a prior interim report; or

518 (ii) for a legislative officeholder, each contribution and public service assistance  
519 received since the last summary report that has not been reported in detail on a prior interim  
520 report;

521 (e) for each nonmonetary contribution:

522 (i) the fair market value of the contribution with that information provided by the  
523 contributor; and

- 524 (ii) a specific description of the contribution;
- 525 (f) a detailed listing of each expenditure made since the last summary report that has  
526 not been reported in detail on a prior interim report;
- 527 (g) for each nonmonetary expenditure, the fair market value of the expenditure;
- 528 (h) a net balance for the year consisting of the net balance from the last summary  
529 report, if any, plus all receipts since the last summary report minus all expenditures since the  
530 last summary report;
- 531 (i) a summary page in the form required by the lieutenant governor that identifies:
- 532 (i) beginning balance;
- 533 (ii) total contributions and public service assistance received during the period since  
534 the last statement;
- 535 (iii) total contributions and public service assistance received to date;
- 536 (iv) total expenditures during the period since the last statement; and
- 537 (v) total expenditures to date; and
- 538 (j) the name of a political action committee for which the legislative office candidate or  
539 legislative officeholder is designated as an officer who has primary decision-making authority  
540 under Section 20A-11-601.

541 ~~[(4)]~~ (6) (a) In preparing each interim report, all receipts and expenditures shall be  
542 reported as of five days before the required filing date of the report.

543 (b) Any negotiable instrument or check received by a legislative office candidate or  
544 legislative officeholder more than five days before the required filing date of a report required  
545 by this section shall be included in the interim report.

546 Section 7. Section 20A-11-305 is amended to read:

547 **20A-11-305. Legislative office candidate -- Failure to file report -- Penalties.**

548 (1) A legislative office candidate who fails to file a financial statement before the  
549 deadline is subject to a fine imposed in accordance with Section 20A-11-1005.

550 (2) If a legislative office candidate fails to file an interim report described in  
551 Subsections 20A-11-303~~[(1)]~~(3)(b)(ii) through (iv), the lieutenant governor may send an  
552 electronic notice to the legislative office candidate and the political party of which the  
553 legislative office candidate is a member, if any, that states:

554 (a) that the legislative office candidate failed to timely file the report; and

555 (b) that, if the legislative office candidate fails to file the report within 24 hours after  
556 the deadline for filing the report, the legislative office candidate will be disqualified and the  
557 political party will not be permitted to replace the candidate.

558 (3) (a) The lieutenant governor shall disqualify a legislative office candidate and  
559 inform the county clerk and other appropriate election officials that the legislative office  
560 candidate is disqualified if the legislative office candidate fails to file an interim report  
561 described in Subsections ~~20A-11-303~~(3)(b)(ii) through (iv) within 24 hours after the  
562 deadline for filing the report.

563 (b) The political party of a legislative office candidate who is disqualified under  
564 Subsection (3)(a) may not replace the legislative office candidate.

565 (4) (a) If a legislative office candidate is disqualified under Subsection (3)(a), the  
566 election officer shall:

567 (i) remove the legislative office candidate's name from the ballot; or

568 (ii) if removing the legislative office candidate's name from the ballot is not  
569 practicable, inform the voters by any practicable method that the legislative office candidate  
570 has been disqualified and that votes cast for the legislative office candidate will not be counted.

571 (b) An election official may fulfill the requirement described in Subsection (4)(a) in  
572 relation to a mailed ballot, including a military or overseas ballot, by including with the ballot a  
573 written notice directing the voter to a public website that will inform the voter whether a  
574 candidate on the ballot is disqualified.

575 (5) A legislative office candidate is not disqualified if:

576 (a) the legislative office candidate files the reports described in Subsections  
577 ~~20A-11-303~~(3)(b)(ii) through (iv) no later than 24 hours after the applicable deadlines for  
578 filing the reports;

579 (b) the reports are completed, detailing accurately and completely the information  
580 required by this part except for inadvertent omissions or insignificant errors or inaccuracies;  
581 and

582 (c) the omissions, errors, or inaccuracies described in Subsection (5)(b) are corrected in  
583 an amended report or the next scheduled report.

584 (6) (a) Within 60 days after a deadline for the filing of a summary report, the lieutenant  
585 governor shall review each filed summary report to ensure that:

586 (i) each legislative office candidate that is required to file a summary report has filed  
587 one; and

588 (ii) each summary report contains the information required by this part.

589 (b) If it appears that any legislative office candidate has failed to file the summary  
590 report required by law, if it appears that a filed summary report does not conform to the law, or  
591 if the lieutenant governor has received a written complaint alleging a violation of the law or the  
592 falsity of any summary report, the lieutenant governor shall, within five days of discovery of a  
593 violation or receipt of a written complaint, notify the legislative office candidate of the  
594 violation or written complaint and direct the legislative office candidate to file a summary  
595 report correcting the problem.

596 (c) (i) It is unlawful for a legislative office candidate to fail to file or amend a summary  
597 report within seven days after receiving notice from the lieutenant governor described in this  
598 Subsection (6).

599 (ii) Each legislative office candidate who violates Subsection (6)(c)(i) is guilty of a  
600 class B misdemeanor.

601 (iii) The lieutenant governor shall report all violations of Subsection (6)(c)(i) to the  
602 attorney general.

603 (iv) In addition to the criminal penalty described in Subsection (6)(c)(ii), the lieutenant  
604 governor shall impose a civil fine of \$100 against a legislative office candidate who violates  
605 Subsection (6)(c)(i).

606 Section 8. Section **20A-11-403** is amended to read:

607 **20A-11-403. Failure to file -- Penalties.**

608 (1) Within 60 days after a deadline for the filing of a summary report, the lieutenant  
609 governor shall review each filed summary report to ensure that:

610 (a) each officeholder that is required to file a summary report has filed one; and

611 (b) each summary report contains the information required by this part.

612 (2) If it appears that any officeholder has failed to file the summary report required by  
613 law, if it appears that a filed summary report does not conform to the law, or if the lieutenant  
614 governor has received a written complaint alleging a violation of the law or the falsity of any  
615 summary report, the lieutenant governor shall, if the lieutenant governor determines that a  
616 violation has occurred:

617 (a) impose a fine against the filing entity in accordance with Section 20A-11-1005; and

618 (b) within five days of discovery of a violation or receipt of a written complaint, notify  
619 the officeholder of the violation or written complaint and direct the officeholder to file a  
620 summary report correcting the problem.

621 (3) (a) It is unlawful for any officeholder to fail to file or amend a summary report  
622 within seven days after receiving notice from the lieutenant governor under this section.

623 (b) Each officeholder who violates Subsection (3)(a) is guilty of a class B  
624 misdemeanor.

625 (c) The lieutenant governor shall report all violations of Subsection (3)(a) to the  
626 attorney general.

627 (d) In addition to the criminal penalty described in Subsection (3)(b), the lieutenant  
628 governor shall impose a civil fine of \$100 against an officeholder who violates Subsection  
629 (3)(a).

630 (4) Within 60 days after a deadline for the filing of an interim report by an officeholder  
631 under Subsection 20A-11-204[~~(2)~~](4), 20A-11-303[~~(1)(c)~~](3)(b), or 20A-11-1303(1)(d), the  
632 lieutenant governor shall review each filed interim report to ensure that each interim report  
633 contains the information required for the report.

634 (5) If it appears that any officeholder has failed to file an interim report required by  
635 law, if it appears that a filed interim report does not conform to the law, or if the lieutenant  
636 governor has received a written complaint alleging a violation of the law or the falsity of any  
637 interim report, the lieutenant governor shall, if the lieutenant governor determines that a  
638 violation has occurred:

639 (a) impose a fine against the filing entity in accordance with Section 20A-11-1005; and

640 (b) within five days after the day on which the violation is discovered or a written  
641 complaint is received, notify the officeholder of the violation or written complaint and direct  
642 the officeholder to file an interim report correcting the problem.

643 (6) (a) It is unlawful for any officeholder to fail to file or amend an interim report  
644 within seven days after the day on which the officeholder receives notice from the lieutenant  
645 governor under this section.

646 (b) Each officeholder who violates Subsection (6)(a) is guilty of a class B  
647 misdemeanor.

648 (c) The lieutenant governor shall report all violations of Subsection (6)(a) to the  
649 attorney general.

650 (d) In addition to the criminal penalty described in Subsection (6)(b), the lieutenant  
651 governor shall impose a civil fine of \$100 against an officeholder who violates Subsection  
652 (6)(a).

653 Section 9. Section **20A-11-507** is amended to read:

654 **20A-11-507. Political party financial reporting requirements -- Interim reports.**

655 (1) The party committee of each registered political party shall file an interim report at  
656 the following times in any year in which there is a regular general election:

657 (a) seven days before the registered political party's political convention;

658 (b) seven days before the regular primary election date;

659 (c) September 30; and

660 (d) seven days before the general election date.

661 (2) Each interim report shall include the following information:

662 (a) the net balance of the last financial statement, if any;

663 (b) a single figure equal to the total amount of receipts reported on all prior interim  
664 reports, if any, during the calendar year in which the interim report is due;

665 (c) a single figure equal to the total amount of expenditures reported on all prior  
666 interim reports, if any, filed during the calendar year in which the interim report is due;

667 (d) a detailed listing of each contribution received since the last summary report that  
668 has not been reported in detail on a prior interim report;

669 (e) for each nonmonetary contribution, the fair market value of the contribution;

670 (f) a detailed listing of each expenditure made since the last summary report that has  
671 not been reported in detail on a prior interim report;

672 (g) for each nonmonetary expenditure, the fair market value of the expenditure;

673 (h) a net balance for the year consisting of the net balance from the last summary  
674 report, if any, plus all receipts since the last summary report minus all expenditures since the  
675 last summary report; and

676 (i) a summary page in the form required by the lieutenant governor that identifies:

677 (i) beginning balance;

678 (ii) total contributions during the period since the last statement;

679 (iii) total contributions to date;

680 (iv) total expenditures during the period since the last statement; and

681 (v) total expenditures to date.

682 (3) (a) For all individual contributions of \$50 or less, a single aggregate figure may be  
683 reported without separate detailed listings.

684 (b) Two or more contributions from the same source that have an aggregate total of  
685 more than \$50 may not be reported in the aggregate, but shall be reported separately.

686 (4) In preparing each interim report, all receipts and expenditures shall be reported as  
687 of five days before the required filing date of the report.

688 (5) (a) For purposes of this section, an expenditure is made on the earlier of:

689 (i) the date on which the action or event described in Subsection [20A-11-101\(15\)\(a\)](#)  
690 occurs; or

691 (ii) the date on which a benefit inures to the county political party if the county  
692 political party expects or reasonably should expect to make an expenditure in exchange for the  
693 benefit, contract, promise, agreement, or transfer in exchange for the benefit.

694 (b) If the exact amount of an expenditure cannot be determined before the deadline to  
695 report the expenditure, the county political party shall:

696 (i) report a reasonable estimate of the amount of the expenditure before the deadline;  
697 and

698 (ii) report the exact amount of the expenditure, if the amount is different than the  
699 amount reported under Subsection (5)(b)(i), in an amended report or the next scheduled report.

700 Section 10. Section **20A-11-511** is amended to read:

701 **20A-11-511. County political party financial reporting requirements -- Interim**  
702 **reports.**

703 (1) (a) A county political party officer of a county political party that has received  
704 contributions totaling at least \$750, or disbursed expenditures totaling at least \$750, during a  
705 calendar year shall file an interim report at the following times in any year in which there is a  
706 regular general election:

707 (i) seven days before the county political party's convention;

708 (ii) seven days before the regular primary election date;

709 (iii) September 30; and

- 710 (iv) seven days before the general election date.
- 711 (b) A county political party officer need not file an interim report if it received no  
712 contributions or made no expenditures during the reporting period.
- 713 (2) Each interim report shall include the following information:
- 714 (a) the net balance of the last financial statement, if any;
- 715 (b) a single figure equal to the total amount of receipts reported on all prior interim  
716 reports, if any, during the calendar year in which the interim report is due;
- 717 (c) a single figure equal to the total amount of expenditures reported on all prior  
718 interim reports, if any, filed during the calendar year in which the interim report is due;
- 719 (d) a detailed listing of each contribution received since the last summary report that  
720 has not been reported in detail on a prior interim report;
- 721 (e) for each nonmonetary contribution, the fair market value of the contribution;
- 722 (f) a detailed listing of each expenditure made since the last summary report that has  
723 not been reported in detail on a prior interim report;
- 724 (g) for each nonmonetary expenditure, the fair market value of the expenditure;
- 725 (h) a net balance for the year consisting of the net balance from the last summary  
726 report, if any, plus all receipts since the last summary report minus all expenditures since the  
727 last summary report; and
- 728 (i) a summary page in the form required by the lieutenant governor that identifies:
- 729 (i) beginning balance;
- 730 (ii) total contributions during the period since the last statement;
- 731 (iii) total contributions to date;
- 732 (iv) total expenditures during the period since the last statement; and
- 733 (v) total expenditures to date.
- 734 (3) (a) For all individual contributions of \$50 or less, a single aggregate figure may be  
735 reported without separate detailed listings.
- 736 (b) Two or more contributions from the same source that have an aggregate total of  
737 more than \$50 may not be reported in the aggregate, but shall be reported separately.
- 738 (4) In preparing each interim report, all receipts and expenditures shall be reported as  
739 of five days before the required filing date of the report.
- 740 (5) (a) For purposes of this section, an expenditure is made on the earlier of:

741 (i) the date on which the action or event described in Subsection 20A-11-101(15)(a)  
742 occurs; or

743 (ii) the date on which a benefit inures to the county political party if the county  
744 political party expects or reasonably should expect to make an expenditure in exchange for the  
745 benefit, contract, promise, agreement, or transfer in exchange for the benefit.

746 (b) If the exact amount of an expenditure cannot be determined before the deadline to  
747 report the expenditure, the county political party shall:

748 (i) report a reasonable estimate of the amount of the expenditure before the deadline;  
749 and

750 (ii) report the exact amount of the expenditure, if the amount is different than the  
751 amount reported under Subsection (5)(b)(i), in an amended report or the next scheduled report.

752 Section 11. Section **20A-11-602** is amended to read:

753 **20A-11-602. Political action committees -- Financial reporting.**

754 (1) (a) Each registered political action committee that has received contributions  
755 totaling at least \$750, or disbursed expenditures totaling at least \$750, during a calendar year  
756 shall file a verified financial statement with the lieutenant governor's office:

757 (i) on January 10, reporting contributions and expenditures as of December 31 of the  
758 previous year;

759 (ii) seven days before the state political convention of each major political party;

760 (iii) seven days before the county political convention of a political party, if the  
761 political action committee makes an expenditure on or before the day described in Subsection  
762 (1)(b)(ii) in relation to a candidate that the party may nominate at the convention;

763 (iv) seven days before the regular primary election date;

764 (v) on September 30; and

765 (vi) seven days before:

766 (A) the municipal general election; and

767 (B) the regular general election.

768 (b) The registered political action committee shall report:

769 (i) a detailed listing of all contributions received and expenditures made since the last  
770 statement; and

771 (ii) for a financial statement described in Subsections (1)(a)(ii) through (v), all

772 contributions and expenditures as of five days before the required filing date of the financial  
773 statement.

774 (c) The registered political action committee need not file a statement under this  
775 section if it received no contributions and made no expenditures during the reporting period.

776 (2) (a) The verified financial statement shall include:

777 (i) the name and address of any individual who makes a contribution to the reporting  
778 political action committee, if known, and the amount of the contribution;

779 (ii) the identification of any publicly identified class of individuals that makes a  
780 contribution to the reporting political action committee, if known, and the amount of the  
781 contribution;

782 (iii) the name and address of any political action committee, group, or entity, if known,  
783 that makes a contribution to the reporting political action committee, and the amount of the  
784 contribution;

785 (iv) for each nonmonetary contribution, the fair market value of the contribution;

786 (v) the name and address of each reporting entity that received an expenditure from the  
787 reporting political action committee, and the amount of each expenditure;

788 (vi) for each nonmonetary expenditure, the fair market value of the expenditure;

789 (vii) the total amount of contributions received and expenditures disbursed by the  
790 reporting political action committee;

791 (viii) a statement by the political action committee's treasurer or chief financial officer  
792 certifying that, to the best of the person's knowledge, the financial report is accurate; and

793 (ix) a summary page in the form required by the lieutenant governor that identifies:

794 (A) beginning balance;

795 (B) total contributions during the period since the last statement;

796 (C) total contributions to date;

797 (D) total expenditures during the period since the last statement; and

798 (E) total expenditures to date.

799 (b) (i) Contributions received by a political action committee that have a value of \$50  
800 or less need not be reported individually, but shall be listed on the report as an aggregate total.

801 (ii) Two or more contributions from the same source that have an aggregate total of  
802 more than \$50 may not be reported in the aggregate, but shall be reported separately.

803 (c) A political action committee is not required to report an independent expenditure  
804 under Part 17, Independent Expenditures, if, in the financial statement described in this section,  
805 the political action committee:

- 806 (i) includes the independent expenditure;  
807 (ii) identifies the independent expenditure as an independent expenditure; and  
808 (iii) provides the information, described in Section [20A-11-1704](#), in relation to the  
809 independent expenditure.

810 (3) A group or entity may not divide or separate into units, sections, or smaller groups  
811 for the purpose of avoiding the financial reporting requirements of this chapter, and substance  
812 shall prevail over form in determining the scope or size of a political action committee.

813 (4) (a) As used in this Subsection (4), "received" means:

- 814 (i) for a cash contribution, that the cash is given to a political action committee;  
815 (ii) for a contribution that is a negotiable instrument or check, that the negotiable  
816 instrument or check is negotiated; and  
817 (iii) for any other type of contribution, that any portion of the contribution's benefit  
818 inures to the political action committee.

819 (b) For purposes of this section, an expenditure is made on the earlier of:

820 (i) the date on which the action or event described in Subsection [20A-11-101\(15\)\(a\)](#)  
821 occurs; or

822 (ii) the date on which a benefit inures to the political action committee if the political  
823 action committee expects or reasonably should expect to make an expenditure in exchange for  
824 the benefit, contract, promise, agreement, or transfer in exchange for the benefit.

825 ~~[(b)]~~ (c) A political action committee shall report each contribution and expenditure to  
826 the lieutenant governor within 31 days after the contribution is received or the expenditure is  
827 made.

828 (d) If the exact amount of an expenditure cannot be determined before the deadline to  
829 report the expenditure, the political action committee shall:

830 (i) report a reasonable estimate of the amount of the expenditure before the deadline;

831 and

832 (ii) report the exact amount of the expenditure, if the amount is different than the  
833 amount reported under Subsection (4)(d)(i), in an amended report or the next scheduled report.

834 (5) A political action committee may not expend a contribution for political purposes if  
835 the contribution:

836 (a) is cash or a negotiable instrument;

837 (b) exceeds \$50; and

838 (c) is from an unknown source.

839 (6) Within 31 days after receiving a contribution that is cash or a negotiable  
840 instrument, exceeds \$50, and is from an unknown source, a political action committee shall  
841 disburse the amount of the contribution to:

842 (a) the treasurer of the state or a political subdivision for deposit into the state's or  
843 political subdivision's general fund; or

844 (b) an organization that is exempt from federal income taxation under Section  
845 501(c)(3), Internal Revenue Code.

846 Section 12. Section **20A-11-701.5** is amended to read:

847 **20A-11-701.5. Campaign financial reporting by corporations -- Filing**  
848 **requirements -- Statement contents.**

849 (1) (a) Each corporation that has made expenditures for political purposes that total at  
850 least \$750 during a calendar year shall file a verified financial statement with the lieutenant  
851 governor's office:

852 (i) on January 10, reporting expenditures as of December 31 of the previous year;

853 (ii) seven days before the state political convention for each major political party;

854 (iii) seven days before the regular primary election date;

855 (iv) on September 30; and

856 (v) seven days before the regular general election date.

857 (b) The corporation shall report:

858 (i) a detailed listing of all expenditures made since the last financial statement;

859 (ii) for a financial statement described in Subsections (1)(a)(ii) through (v), all  
860 expenditures as of five days before the required filing date of the financial statement; and

861 (iii) whether the corporation, including an officer of the corporation, director of the  
862 corporation, or person with at least 10% ownership in the corporation:

863 (A) has bid since the last financial statement on a contract, as defined in Section  
864 [63G-6a-103](#), in excess of \$100,000;

865 (B) is currently bidding on a contract, as defined in Section 63G-6a-103, in excess of  
866 \$100,000; or

867 (C) is a party to a contract, as defined in Section 63G-6a-103, in excess of \$100,000.

868 (c) The corporation need not file a financial statement under this section if the  
869 corporation made no expenditures during the reporting period.

870 (d) The corporation is not required to report an expenditure made to, or on behalf of, a  
871 reporting entity that the reporting entity is required to include in a financial statement described  
872 in this chapter, Chapter 12, Part 2, Judicial Retention Elections, Section 10-3-208, or Section  
873 17-16-6.5.

874 (e) For purposes of this section, an expenditure is made on the earlier of:

875 (i) the date on which the action or event described in Subsection 20A-11-101(15)(a)  
876 occurs; or

877 (ii) the date on which a benefit inures to the corporation if the corporation expects or  
878 reasonably should expect to make an expenditure in exchange for the benefit, contract,  
879 promise, agreement, or transfer in exchange for the benefit.

880 (f) If the exact amount of an expenditure cannot be determined before the deadline to  
881 report the expenditure, the corporation shall:

882 (i) report a reasonable estimate of the amount of the expenditure before the deadline;  
883 and

884 (ii) report the exact amount of the expenditure, if the amount is different than the  
885 amount reported under Subsection (1)(f)(i), in an amended report or the next scheduled report.

886 (2) The financial statement shall include:

887 (a) the name and address of each reporting entity that received an expenditure from the  
888 corporation, and the amount of each expenditure;

889 (b) the total amount of expenditures disbursed by the corporation; and

890 (c) a statement by the corporation's treasurer or chief financial officer certifying the  
891 accuracy of the financial statement.

892 Section 13. Section 20A-11-801 is amended to read:

893 **20A-11-801. Political issues committees -- Registration -- Criminal penalty for**  
894 **providing false information or accepting unlawful contribution.**

895 (1) (a) Unless the political issues committee has filed a notice of dissolution under

896 Subsection (4), each political issues committee shall file a statement of organization with the  
897 lieutenant governor's office:

- 898 (i) before 5 p.m. on January 10 of each year; or
- 899 (ii) electronically, before midnight on January 10 of each year.

900 (b) If a political issues committee is organized after the filing deadline described in  
901 Subsection (1)(a), the political issues committee shall file an initial statement of organization  
902 no later than seven days after the day on which the political issues committee:

- 903 (i) receives political issues contributions totaling at least \$750; or
- 904 (ii) distributes political issues expenditures totaling at least \$750.
- 905 (c) Each political issues committee shall deposit each contribution received into one or  
906 more separate accounts in a financial institution that are dedicated only to that purpose.

907 (2) (a) Each political issues committee shall designate two officers that have primary  
908 decision-making authority for the political issues committee.

909 (b) An individual may not exercise primary decision-making authority for a political  
910 issues committee if the individual is not designated under Subsection (2)(a).

911 (3) The statement of organization shall include:

- 912 (a) the name and address of the political issues committee;
- 913 (b) the name, address, phone number, occupation, and title of the two primary officers  
914 designated under Subsection (2);
- 915 (c) the name, address, occupation, and title of all other officers of the political issues  
916 committee;
- 917 (d) the name and address of the organization, individual, corporation, association, unit  
918 of government, or union that the political issues committee represents, if any;
- 919 (e) the name and address of all affiliated or connected organizations and their  
920 relationships to the political issues committee;
- 921 (f) the name, residential address, business address, occupation, and phone number of  
922 the committee's treasurer or chief financial officer;
- 923 (g) the name, address, and occupation of each member of the supervisory and advisory  
924 boards, if any; and
- 925 (h) the ballot proposition whose outcome they wish to affect, and whether they support  
926 or oppose it.

927 (4) (a) A registered political issues committee that intends to permanently cease  
928 operations during a calendar year shall:

929 (i) dispose of all remaining funds by returning the funds to donors or donating the  
930 funds to an organization that is exempt from federal income taxation under Section 501(c)(3),  
931 Internal Revenue Code; and

932 (ii) after complying with Subsection (4)(a)(i), file a notice of dissolution with the  
933 lieutenant governor's office.

934 (b) A political issues committee may not donate money to a political action committee,  
935 but may accept a contribution from a political action committee.

936 (c) Any notice of dissolution filed by a political issues committee does not exempt that  
937 political issues committee from complying with the financial reporting requirements of this  
938 chapter in relation to all contributions received, and all expenditures made, before, at, or after  
939 dissolution.

940 (d) A political issues committee shall report all money donated or expended under  
941 Subsection (4)(a) in a financial report to the lieutenant governor, in accordance with the  
942 financial reporting requirements described in this chapter.

943 (5) (a) Unless the political issues committee has filed a notice of dissolution under  
944 Subsection (4), a political issues committee shall file, with the lieutenant governor's office,  
945 notice of any change of an officer described in Subsection (2).

946 (b) A political issues committee shall:

947 (i) file a notice of a change of a primary officer described in Subsection (2)(a) before 5  
948 p.m. within 10 days after the day on which the change occurs; and

949 (ii) include in the notice of change the name and title of the officer being replaced and  
950 the name, address, occupation, and title of the new officer.

951 (6) (a) A person is guilty of providing false information in relation to a political issues  
952 committee if the person intentionally or knowingly gives false or misleading material  
953 information in the statement of organization or the notice of change of primary officer.

954 (b) Each primary officer designated in Subsection (2)(a) or (5)(b) is guilty of accepting  
955 an unlawful contribution if the political issues committee knowingly or recklessly accepts a  
956 contribution from a corporation that:

957 (i) was organized less than 90 days before the date of the general election; and

958 (ii) at the time the political issues committee accepts the contribution, has failed to file  
959 a statement of organization with the lieutenant governor's office as required by Section  
960 [20A-11-704](#).

961 (c) A violation of this Subsection (6) is a third degree felony.

962 (7) (a) As used in this Subsection (7), "received" means:

963 (i) for a cash contribution, that the cash is given to a political issues committee;

964 (ii) for a contribution that is a negotiable instrument or check, that the negotiable  
965 instrument or check is negotiated; and

966 (iii) for any other type of contribution, that any portion of the contribution's benefit  
967 inures to the political issues committee.

968 (b) For purposes of this section, an expenditure is made on the earlier of:

969 (i) the date on which the action or event described in Subsection [20A-11-101\(15\)\(a\)](#)  
970 occurs; or

971 (ii) the date on which a benefit inures to the political issues committee if the political  
972 issues committee expects or reasonably should expect to make an expenditure in exchange for  
973 the benefit, contract, promise, agreement, or transfer in exchange for the benefit.

974 (c) If the exact amount of an expenditure cannot be determined before the deadline to  
975 report the expenditure, the political issues committee shall:

976 (i) report a reasonable estimate of the amount of the expenditure before the deadline;  
977 and

978 (ii) report the exact amount of the expenditure, if the amount is different than the  
979 amount reported under Subsection (7)(c)(i), in an amended report or the next scheduled report.

980 ~~[(b)]~~ (d) Each political issues committee shall report to the lieutenant governor each  
981 contribution received and expenditure made by the political issues committee within ~~three~~  
982 five business days after the day on which the contribution is received or the expenditure is  
983 made if the contribution is received or the expenditure is made within 30 days before the last  
984 day on which the sponsors of the initiative or referendum described in Subsection  
985 [20A-11-801\(3\)\(h\)](#) may submit signatures to qualify the initiative or referendum for the ballot.

986 ~~[(c)]~~ (e) For each contribution or expenditure that a political issues committee fails to  
987 report within the period described in Subsection (7)~~[(b)]~~(d), the lieutenant governor shall  
988 impose a fine against the political issues committee in an amount equal to:

989 (i) the greater of \$250 or 10% of the amount of the contribution or expenditure, if the  
 990 political issues committee reports the contribution or expenditure within 60 days after the last  
 991 day on which the political issues committee should have reported the contribution or  
 992 expenditure under Subsection (7)(~~b~~)(d); or

993 (ii) the greater of \$250 or 20% of the amount of the contribution or expenditure, if the  
 994 political issues committee fails to report the contribution or expenditure within 60 days after  
 995 the last day on which the political issues committee should have reported the contribution or  
 996 expenditure under Subsection (7)(~~b~~)(d).

997 ~~[(d)] (f)~~ The lieutenant governor shall~~[-(i)]~~ deposit money received under Subsection  
 998 (7)(~~e~~)(e) into the General Fund~~[-and]~~.

999 ~~[(ii) report on the lieutenant governor's website, in the location where reports relating~~  
 1000 ~~to each political issues committee are available for public access:]~~

1001 ~~[(A) each fine imposed by the lieutenant governor against the political issues~~  
 1002 ~~committee;]~~

1003 ~~[(B) the amount of the fine;]~~

1004 ~~[(C) the amount of the contribution to which the fine relates; and]~~

1005 ~~[(D) the date of the contribution.]~~

1006 Section 14. Section **20A-11-802** is amended to read:

1007 **20A-11-802. Political issues committees -- Financial reporting.**

1008 (1) (a) Each registered political issues committee that has received political issues  
 1009 contributions totaling at least \$750, or disbursed political issues expenditures totaling at least  
 1010 \$750, during a calendar year, shall file a verified financial statement with the lieutenant  
 1011 governor's office:

1012 (i) on January 10, reporting contributions and expenditures as of December 31 of the  
 1013 previous year;

1014 (ii) seven days before the state political convention of each major political party;

1015 (iii) seven days before the regular primary election date;

1016 (iv) seven days before the date of an incorporation election, if the political issues  
 1017 committee has received or expended funds to affect an incorporation;

1018 (v) at least three days before the first public hearing held as required by Section  
 1019 [20A-7-204.1](#);

1020 (vi) if the political issues committee has received or expended funds in relation to an  
1021 initiative or referendum, five days before the deadline for the initiative or referendum sponsors  
1022 to submit:

1023 (A) the verified and certified initiative packets under Section [20A-7-206](#); or

1024 (B) the signed and verified referendum packets under Section [20A-7-306](#);

1025 (vii) on September 30; and

1026 (viii) seven days before:

1027 (A) the municipal general election; and

1028 (B) the regular general election.

1029 (b) The political issues committee shall report:

1030 (i) a detailed listing of all contributions received and expenditures made since the last  
1031 statement; and

1032 (ii) all contributions and expenditures as of five days before the required filing date of  
1033 the financial statement, except for a financial statement filed on January 10.

1034 (c) The political issues committee need not file a statement under this section if it  
1035 received no contributions and made no expenditures during the reporting period.

1036 (d) For purposes of this section, an expenditure is made on the earlier of:

1037 (i) the date on which the action or event described in Subsection [20A-11-101\(15\)\(a\)](#)  
1038 occurs; or

1039 (ii) the date on which a benefit inures to the political issues committee if the political  
1040 issues committee expects or reasonably should expect to make an expenditure in exchange for  
1041 the benefit, contract, promise, agreement, or transfer in exchange for the benefit.

1042 (e) If the exact amount of an expenditure cannot be determined before the deadline to  
1043 report the expenditure, the political issues committee shall:

1044 (i) report a reasonable estimate of the amount of the expenditure before the deadline;  
1045 and

1046 (ii) report the exact amount of the expenditure, if the amount is different than the  
1047 amount reported under Subsection (1)(e)(i), in an amended report or the next scheduled report.

1048 (2) (a) That statement shall include:

1049 (i) the name and address, if known, of any individual who makes a political issues  
1050 contribution to the reporting political issues committee, and the amount of the political issues

- 1051 contribution;
- 1052 (ii) the identification of any publicly identified class of individuals that makes a  
1053 political issues contribution to the reporting political issues committee, and the amount of the  
1054 political issues contribution;
- 1055 (iii) the name and address, if known, of any political issues committee, group, or entity  
1056 that makes a political issues contribution to the reporting political issues committee, and the  
1057 amount of the political issues contribution;
- 1058 (iv) the name and address of each reporting entity that makes a political issues  
1059 contribution to the reporting political issues committee, and the amount of the political issues  
1060 contribution;
- 1061 (v) for each nonmonetary contribution, the fair market value of the contribution;
- 1062 (vi) except as provided in Subsection (2)(c), the name and address of each individual,  
1063 entity, or group of individuals or entities that received a political issues expenditure of more  
1064 than \$50 from the reporting political issues committee, and the amount of each political issues  
1065 expenditure;
- 1066 (vii) for each nonmonetary expenditure, the fair market value of the expenditure;
- 1067 (viii) the total amount of political issues contributions received and political issues  
1068 expenditures disbursed by the reporting political issues committee;
- 1069 (ix) a statement by the political issues committee's treasurer or chief financial officer  
1070 certifying that, to the best of the person's knowledge, the financial statement is accurate; and
- 1071 (x) a summary page in the form required by the lieutenant governor that identifies:
- 1072 (A) beginning balance;
- 1073 (B) total contributions during the period since the last statement;
- 1074 (C) total contributions to date;
- 1075 (D) total expenditures during the period since the last statement; and
- 1076 (E) total expenditures to date.
- 1077 (b) (i) Political issues contributions received by a political issues committee that have a  
1078 value of \$50 or less need not be reported individually, but shall be listed on the report as an  
1079 aggregate total.
- 1080 (ii) Two or more political issues contributions from the same source that have an  
1081 aggregate total of more than \$50 may not be reported in the aggregate, but shall be reported

1082 separately.

1083 (c) When reporting political issue expenditures made to circulators of initiative  
1084 petitions, the political issues committee:

1085 (i) need only report the amount paid to each initiative petition circulator; and

1086 (ii) need not report the name or address of the circulator.

1087 (3) (a) As used in this Subsection (3), "received" means:

1088 (i) for a cash contribution, that the cash is given to a political issues committee;

1089 (ii) for a contribution that is a negotiable instrument or check, that the negotiable  
1090 instrument or check is negotiated; and

1091 (iii) for any other type of contribution, that any portion of the contribution's benefit  
1092 inures to the political issues committee.

1093 (b) A political issues committee shall report each contribution and expenditure to the  
1094 lieutenant governor within 31 days after the contribution is received or the expenditure is made.

1095 (4) A political issues committee may not expend a contribution for a political issues  
1096 expenditure if the contribution:

1097 (a) is cash or a negotiable instrument;

1098 (b) exceeds \$50; and

1099 (c) is from an unknown source.

1100 (5) Within 31 days after receiving a contribution that is cash or a negotiable  
1101 instrument, exceeds \$50, and is from an unknown source, a political issues committee shall  
1102 disburse the amount of the contribution to:

1103 (a) the treasurer of the state or a political subdivision for deposit into the state's or  
1104 political subdivision's general fund; or

1105 (b) an organization that is exempt from federal income taxation under Section  
1106 501(c)(3), Internal Revenue Code.

1107 Section 15. Section **20A-11-901** is amended to read:

1108 **20A-11-901. Political advertisements -- Requirement that ads designate**  
1109 **responsibility and authorization -- Report to lieutenant governor -- Unauthorized use of**  
1110 **endorsements -- Penalties.**

1111 (1) As used in this section:

1112 (a) (i) "Advertisement" means any paid mass communication that has the goal of

1113 influencing political debate.

1114 (ii) "Advertisement" includes making an expenditure to send 20 or more identical or  
1115 substantially similar electronic messages within any 24-hour period when done for a political  
1116 purpose or in relation to a ballot proposition.

1117 (b) "Electronic message" means an email, text, or other form of electronic  
1118 communication.

1119 ~~[(1)]~~ (2) (a) Whenever any person makes an expenditure for the purpose of financing  
1120 an advertisement expressly advocating for the election or defeat of a clearly identified  
1121 candidate, or solicits any contribution through any broadcasting station, newspaper, magazine,  
1122 outdoor advertising facility, direct mailing, or any other type of general public political  
1123 advertising, the advertisement:

1124 (i) if paid for and authorized by a candidate or the candidate's campaign committee,  
1125 shall clearly state that the advertisement has been paid for by the candidate or the campaign  
1126 committee;

1127 (ii) if paid for by another person but authorized by a candidate or the candidate's  
1128 campaign committee, shall clearly state who paid for the advertisement and that the candidate  
1129 or the campaign committee authorized the advertisement; or

1130 (iii) if not authorized by a candidate or a candidate's campaign committee, shall clearly  
1131 state the name of the person who paid for the advertisement and state that the advertisement is  
1132 not authorized by any candidate or candidate's committee.

1133 ~~[(2)]~~ (3) (a) A person that makes an expenditure for the purpose of financing an  
1134 advertisement related to a ballot proposition shall ensure that the advertisement complies with  
1135 Subsection ~~[(2)]~~ (3)(b) if the advertisement expressly advocates:

1136 (i) for placing a ballot proposition on the ballot;

1137 (ii) for keeping a ballot proposition off the ballot;

1138 (iii) that a voter refrain from voting on a ballot proposition; or

1139 (iv) that a voter vote for or against a ballot proposition.

1140 (b) An advertisement described in Subsection ~~[(2)]~~ (3)(a) shall:

1141 (i) if paid for by a political issues committee, clearly state that the advertisement was  
1142 paid for by the political issues committee;

1143 (ii) if paid for by another person but authorized by a political issues committee, clearly

1144 state who paid for the advertisement and that the political issues committee authorized the  
1145 advertisement; or

1146 (iii) if not authorized by a political issues committee, clearly state the name of the  
1147 person who paid for the advertisement and state that the advertisement is not authorized by any  
1148 political issues committee.

1149 [~~(3)~~] (4) The requirements of Subsections [~~(1)~~ and] (2) and (3) do not apply to:

1150 (a) lawn signs with dimensions of four by eight feet or smaller;

1151 (b) bumper stickers;

1152 (c) campaign pins, buttons, and pens; or

1153 (d) similar small items upon which the disclaimer cannot be conveniently printed.

1154 [~~(4)~~] (5) (a) A person who is not a reporting entity and pays for an electioneering  
1155 communication shall file a report with the lieutenant governor within 24 hours of making the  
1156 payment or entering into a contract to make the payment.

1157 (b) The report shall include:

1158 (i) the name and address of the person described in Subsection [~~(4)~~] (5)(a);

1159 (ii) the name and address of each person contributing at least \$100 to the person  
1160 described in Subsection [~~(4)~~] (5)(a) for the purpose of disseminating the electioneering  
1161 communication;

1162 (iii) the amount spent on the electioneering communication;

1163 (iv) the name of the identified referenced candidate; and

1164 (v) the medium used to disseminate the electioneering communication.

1165 [~~(5)~~] (6) A person may not, in order to promote the success of any candidate for  
1166 nomination or election to any public office, or in connection with any question submitted to the  
1167 voters, include or cause to be included the name of any person as endorser or supporter in any  
1168 political advertisement, circular, poster, or publication without the express consent of that  
1169 person.

1170 [~~(6)~~] (7) (a) It is unlawful for a person to pay the owner, editor, publisher, or agent of  
1171 any newspaper or other periodical to induce him to advocate or oppose editorially any  
1172 candidate for nomination or election.

1173 (b) It is unlawful for any owner, editor, publisher, or agent to accept any payment to  
1174 advocate or oppose editorially any candidate for nomination or election.

1175 (8) (a) The lieutenant governor shall:

1176 (i) impose a civil fine equal to the greater of \$250 or 10% of the fair market value of  
1177 the advertisement or electioneering communication on a person who violates a provision of this  
1178 section; and

1179 (ii) deposit money received under Subsection (8)(a)(i) into the General Fund.

1180 (b) In addition to the penalty described in Subsection (8)(a), a person who violates a  
1181 provision of this section is subject to the penalties described in Section [20A-1-609](#).

1182 Section 16. Section **20A-11-905** is amended to read:

1183 **20A-11-905. Election polls -- Disclosure required.**

1184 (1) A person who conducts a poll shall disclose to the person being surveyed who paid  
1185 for the poll before or at the conclusion of the poll.

1186 (2) (a) The lieutenant governor shall:

1187 ~~[(a)]~~ (i) impose a ~~[\$100 fine]~~ civil fine of 10% of the fair market value of the poll on a  
1188 person who fails to make the disclosure required under Subsection (1); and

1189 ~~[(b)]~~ (ii) deposit the fine described in Subsection (2)(a)(i) in the General Fund.

1190 (b) In addition to the penalty described in Subsection (2)(a), a person who violates  
1191 Subsection (1) is subject to the penalties described in Section [20A-1-609](#).

1192 (3) A person does not violate Subsection (1) if the person is prevented from making the  
1193 disclosure at the conclusion of the poll, because the person being surveyed terminates the  
1194 survey before the survey is completed.

1195 Section 17. Section **20A-11-1005** is amended to read:

1196 **20A-11-1005. Fines for failing to file a financial statement.**

1197 (1) Except ~~[as provided in Subsection [20A-11-512\(4\)](#)]~~ where another civil penalty is  
1198 expressly stated, the chief election officer shall fine a filing entity \$100 for failing to file a  
1199 financial statement by the filing deadline.

1200 (2) If a filing entity is unable to pay the fine or files an affidavit of impecuniosity in a  
1201 manner similar to Subsection [20A-9-201\(8\)\(d\)](#), the chief election officer shall impose the fine  
1202 against the candidate or treasurer, as appropriate.

1203 (3) The chief election officer shall deposit fines collected under this chapter in the  
1204 General Fund.

1205 Section 18. Section **20A-11-1301** is amended to read:

1206           **20A-11-1301. School board office -- Campaign finance requirements -- Candidate**  
1207 **as a political action committee officer -- No personal use -- Reporting deadline -- Report**  
1208 **other accounts -- Anonymous contributions.**

1209           (1) (a) (i) Each school board office candidate shall deposit each contribution received  
1210 in one or more separate accounts in a financial institution that are dedicated only to that  
1211 purpose.

1212           (ii) A school board office candidate may:

1213           (A) receive a contribution from a political action committee registered under Section

1214 [20A-11-601](#); and

1215           (B) be designated by a political action committee as an officer who has primary  
1216 decision-making authority as described in Section [20A-11-601](#).

1217           (b) A school board office candidate may not use money deposited in an account  
1218 described in Subsection (1)(a)(i) for:

1219           (i) a personal use expenditure; or

1220           (ii) an expenditure prohibited by law.

1221           (c) (i) Each school board officeholder shall deposit each contribution and public  
1222 service assistance received in one or more separate accounts in a financial institution that are  
1223 dedicated only to that purpose.

1224           (ii) A school board officeholder may:

1225           (A) receive a contribution or public service assistance from a political action

1226 committee registered under Section [20A-11-601](#); and

1227           (B) be designated by a political action committee as an officer who has primary  
1228 decision-making authority as described in Section [20A-11-601](#).

1229           (d) A school board officeholder may not use money deposited in an account described  
1230 in Subsection (1)(a)(i) or (1)(c)(i) for:

1231           (i) a personal use expenditure; or

1232           (ii) an expenditure prohibited by law.

1233           (2) (a) A school board office candidate may not deposit or mingle any contributions  
1234 received into a personal or business account.

1235           (b) A school board officeholder may not deposit or mingle any contributions or public  
1236 service assistance received into a personal or business account.

1237 (3) A school board office candidate or school board officeholder may not make any  
1238 political expenditures prohibited by law.

1239 (4) If a person who is no longer a school board office candidate chooses not to expend  
1240 the money remaining in a campaign account, the person shall continue to file the year-end  
1241 summary report required by Section 20A-11-1302 until the statement of dissolution and final  
1242 summary report required by Section 20A-11-1304 are filed with the lieutenant governor.

1243 (5) (a) Except as provided in Subsection (5)(b) and Section 20A-11-402, a person who  
1244 is no longer a school board office candidate may not expend or transfer the money in a  
1245 campaign account in a manner that would cause the former school board office candidate to  
1246 recognize the money as taxable income under federal tax law.

1247 (b) A person who is no longer a school board office candidate may transfer the money  
1248 in a campaign account in a manner that would cause the former school board office candidate  
1249 to recognize the money as taxable income under federal tax law if the transfer is made to a  
1250 campaign account for federal office.

1251 (6) (a) (i) As used in this Subsection (6), "received" means the same as that term is  
1252 defined in Subsection 20A-11-1303(1)(a).

1253 (ii) For purposes of this section, an expenditure is made on the earlier of:

1254 (A) the date on which the action or event described in Subsection 20A-11-101(15)(a)  
1255 occurs; or

1256 (B) the date on which a benefit inures to the school board office candidate if the school  
1257 board office candidate expects or reasonably should expect to make an expenditure in exchange  
1258 for the benefit, contract, promise, agreement, or transfer in exchange for the benefit.

1259 (b) Except as provided in Subsection (6)(~~(d)~~)(e), each school board office candidate  
1260 shall report to the chief election officer each contribution received and expenditure made by the  
1261 school board office candidate:

1262 (i) except as provided in Subsection (6)(~~(b)~~)(c)(ii), within 31 days after the day on  
1263 which the contribution is received or the expenditure is made; or

1264 (ii) within [~~three~~] five business days after the day on which the contribution is received  
1265 or the expenditure is made, if:

1266 (A) the school board office candidate is contested in a convention and the contribution  
1267 is received or the expenditure is made within 30 days before the day on which the convention is

1268 held;

1269 (B) the school board office candidate is contested in a primary election and the  
1270 contribution is received or the expenditure is made within 30 days before the day on which the  
1271 primary election is held; or

1272 (C) the school board office candidate is contested in a general election and the  
1273 contribution is received or the expenditure is made within 30 days before the day on which the  
1274 general election is held.

1275 (c) If the exact amount of an expenditure cannot be determined before the deadline to  
1276 report the expenditure, the school board office candidate shall:

1277 (i) report a reasonable estimate of the amount of the expenditure before the deadline;

1278 and

1279 (ii) report the exact amount of the expenditure, if the amount is different than the  
1280 amount reported under Subsection (6)(c)(i), in an amended report or the next scheduled report.

1281 ~~(c)~~ (d) For each contribution or expenditure that a school board office candidate fails  
1282 to report within the time period described in Subsection (6)(b), the chief election officer shall  
1283 impose a fine against the school board office candidate in an amount equal to:

1284 (i) the greater of \$250 or 10% of the amount of the contribution or expenditure, if the  
1285 school board office candidate reports the contribution or expenditure within 60 days after the  
1286 day on which the time period described in Subsection (6)(b) ends; or

1287 (ii) the greater of \$250 or 20% of the amount of the contribution or expenditure, if the  
1288 school board office candidate fails to report the contribution or expenditure within 60 days  
1289 after the day on which the time period described in Subsection (6)(b) ends.

1290 ~~(d)~~ (e) The lieutenant governor may waive the fine described in Subsection (6)~~(d)~~(d)  
1291 and issue a warning to the school board office candidate if:

1292 (i) the contribution that the school board office candidate fails to report is paid by the  
1293 school board office candidate from the school board office candidate's personal funds;

1294 (ii) the school board office candidate has not previously violated Subsection (6)~~(d)~~(d)  
1295 in relation to a contribution paid by the school board office candidate from the school board  
1296 office candidate's personal funds; and

1297 (iii) the lieutenant governor determines that the failure to timely report the contribution  
1298 is due to the school board office candidate not understanding that the reporting requirement

1299 includes a contribution paid by a school board office candidate from the school board office  
 1300 candidate's personal funds.

1301 ~~[(e)]~~ (f) The chief election officer shall~~[(i)]~~ deposit money received under Subsection  
 1302 (6)~~[(e)]~~(d) into the General Fund~~[, and]~~.

1303 ~~[(ii) report on the chief election officer's website, in the location where reports relating  
 1304 to each school board office candidate are available for public access:]~~

1305 ~~[(A) each fine imposed by the chief election officer against the school board office  
 1306 candidate;]~~

1307 ~~[(B) the amount of the fine;]~~

1308 ~~[(C) the amount of the contribution to which the fine relates; and]~~

1309 ~~[(D) the date of the contribution.]~~

1310 (7) Within 31 days after receiving a contribution that is cash or a negotiable  
 1311 instrument, exceeds \$50, and is from an unknown source, a school board office candidate shall  
 1312 disburse the contribution to:

1313 (a) the treasurer of the state or a political subdivision for deposit into the state's or  
 1314 political subdivision's general fund; or

1315 (b) an organization that is exempt from federal income taxation under Section  
 1316 501(c)(3), Internal Revenue Code.

1317 (8) (a) As used in this Subsection (8), "account" means an account in a financial  
 1318 institution:

1319 (i) that is not described in Subsection (1)(a)(i); and

1320 (ii) into which or from which a person who, as a candidate for an office, other than a  
 1321 school board office for which the person files a declaration of candidacy or federal office, or as  
 1322 a holder of an office, other than a school board office for which the person files a declaration of  
 1323 candidacy or federal office, deposits a contribution or makes an expenditure.

1324 (b) A school board office candidate shall include on any financial statement filed in  
 1325 accordance with this part:

1326 (i) a contribution deposited in an account:

1327 (A) since the last campaign finance statement was filed; or

1328 (B) that has not been reported under a statute or ordinance that governs the account; or

1329 (ii) an expenditure made from an account:

- 1330 (A) since the last campaign finance statement was filed; or
- 1331 (B) that has not been reported under a statute or ordinance that governs the account.

1332 Section 19. Section **20A-11-1502** is amended to read:

1333 **20A-11-1502. Campaign financial reporting of expenditures -- Filing**  
1334 **requirements -- Statement contents.**

1335 (1) (a) Each labor organization that has made expenditures for political purposes or  
1336 political issues expenditures on current or proposed ballot issues that total at least \$750 during  
1337 a calendar year shall file a verified financial statement with the lieutenant governor's office:

- 1338 (i) on January 10, reporting expenditures as of December 31 of the previous year;
- 1339 (ii) seven days before the regular primary election date;
- 1340 (iii) on September 30; and
- 1341 (iv) seven days before the regular general election date.

1342 (b) The labor organization shall report:

- 1343 (i) a detailed listing of all expenditures made since the last statement; and
- 1344 (ii) for a financial statement described in Subsections (1)(a)(ii) through (iv), all  
1345 expenditures as of five days before the required filing date of the financial statement.

1346 (c) The labor organization is not required to file a financial statement under this section  
1347 if the labor organization:

- 1348 (i) made no expenditures during the reporting period; or
- 1349 (ii) reports the labor organization's expenditures during the reporting period under  
1350 another part of this chapter.

1351 (d) For purposes of this section, an expenditure is made on the earlier of:

- 1352 (i) the date on which the action or event described in Subsection [20A-11-101\(15\)\(a\)](#)  
1353 occurs; or

- 1354 (ii) the date on which a benefit inures to the labor organization if the labor organization  
1355 expects or reasonably should expect to make an expenditure in exchange for the benefit,  
1356 contract, promise, agreement, or transfer in exchange for the benefit.

1357 (e) If the exact amount of an expenditure cannot be determined before the deadline to  
1358 report the expenditure, the labor organization shall:

- 1359 (i) report a reasonable estimate of the amount of the expenditure before the deadline;  
1360 and

1361 (ii) report the exact amount of the expenditure, if the amount is different than the  
1362 amount reported under Subsection (1)(e)(i), in an amended report or the next scheduled report.

1363 (2) The financial statement shall include:

1364 (a) the name and address of each reporting entity that received an expenditure or  
1365 political issues expenditure of more than \$50 from the labor organization, and the amount of  
1366 each expenditure or political issues expenditure;

1367 (b) the total amount of expenditures disbursed by the labor organization; and

1368 (c) a statement by the labor organization's treasurer or chief financial officer certifying  
1369 the accuracy of the financial statement.

1370 Section 20. Section **20A-11-1704** is amended to read:

1371 **20A-11-1704. Independent expenditure report.**

1372 (1) Except as provided in Section **20A-11-1703**, within 31 days after the day on which  
1373 a person has made a total of at least \$1,000 in independent expenditures during an election  
1374 cycle, the person shall file an independent expenditure report with the chief election officer.

1375 (2) Except as provided in Section **20A-11-1703**, within 31 days after the day on which  
1376 a person has made a total of at least \$1,000 in independent expenditures during an election  
1377 cycle that were not reported in an independent expenditure report already filed with the chief  
1378 election officer during the same election cycle, the person shall file another independent  
1379 expenditure report with the chief election officer.

1380 (3) An independent expenditure report shall include the following information:

1381 (a) if the person who made the independent expenditures is an individual, the person's  
1382 name, address, and phone number;

1383 (b) if the person who made the independent expenditures is not an individual:

1384 (i) the person's name, address, and phone number; and

1385 (ii) the name, address, and phone number of an individual who may be contacted by the  
1386 chief election officer in relation to the independent expenditure report; and

1387 (c) for each independent expenditure made by the person during the current election  
1388 cycle that was not reported in a previous independent expenditure report:

1389 (i) the date of the independent expenditure;

1390 (ii) the amount of the independent expenditure;

1391 (iii) the candidate or ballot proposition for which the independent expenditure

1392 expressly advocates the success or defeat and a description of whether the independent  
1393 expenditure supports or opposes the candidate or ballot proposition;

1394 (iv) the identity, address, and phone number of the person to whom the independent  
1395 expenditure was made;

1396 (v) a description of the goods or services obtained by the independent expenditure; and

1397 (vi) for each person who, for political purposes, made cumulative donations of \$1,000  
1398 or more during the current election cycle to the filer of the independent expenditure report:

1399 (A) the identity, address, and phone number of the person;

1400 (B) the date of the donation; and

1401 (C) the amount of the donation.

1402 (4) (a) For purposes of this section, an expenditure is made on the earlier of:

1403 (i) the date on which the action or event described in Subsection [20A-11-101\(15\)\(a\)](#)  
1404 occurs; or

1405 (ii) the date on which a benefit inures to the person if the person expects or reasonably  
1406 should expect to make an expenditure in exchange for the benefit, contract, promise,  
1407 agreement, or transfer in exchange for the benefit.

1408 (b) If the exact amount of an expenditure cannot be determined before the deadline to  
1409 report the expenditure, the person shall:

1410 (i) report a reasonable estimate of the amount of the expenditure before the deadline;  
1411 and

1412 (ii) report the exact amount of the expenditure, if the amount is different than the  
1413 amount reported under Subsection (4)(b)(i), in an amended report or the next scheduled report.

1414 ~~[(4)]~~ (5) (a) If the person filing an independent expenditure report is an individual, the  
1415 person shall sign the independent expenditure report and certify that the information contained  
1416 in the report is complete and accurate.

1417 (b) If the person filing an independent expenditure report is not an individual:

1418 (i) the person filing the independent expenditure report shall designate an authorized  
1419 individual to sign the independent expenditure report on behalf of the person; and

1420 (ii) the individual designated under Subsection ~~[(4)]~~ (5)(b)(i) shall sign the independent  
1421 expenditure report and certify that the information contained in the report is complete and  
1422 accurate.

1423            [~~(5)~~] (6) If a person who files an independent expenditure report previously filed an  
1424 independent expenditure report during, or in relation to, the same election cycle that includes  
1425 information, described in Subsection (3)(a) or (b), that has changed since the person filed the  
1426 previous independent expenditure report, the person shall include in the most recent  
1427 independent expenditure report a description of the information that has changed that includes  
1428 both the old information and the new information.

1429            [~~(6)~~] (7) An independent expenditure report is a public record under Title 63G, Chapter  
1430 2, Government Records Access and Management Act.

1431            Section 21. Section **20A-12-303** is amended to read:

1432            **20A-12-303. Separate account for campaign funds -- Reporting deadline.**

1433            (1) The judge or the judge's personal campaign committee shall deposit each  
1434 contribution in one or more separate personal campaign accounts in a financial institution.

1435            (2) The judge or the judge's personal campaign committee may not deposit or mingle  
1436 any contributions received into a personal or business account.

1437            (3) (a) As used in this Subsection (3) and Section [20A-12-305](#), "received" means:

1438            (i) for a cash contribution, that the cash is given to a judge or the judge's personal  
1439 campaign committee;

1440            (ii) for a contribution that is a negotiable instrument or check, that the negotiable  
1441 instrument or check is negotiated; and

1442            (iii) for any other type of contribution, that any portion of the contribution's benefit  
1443 inures to the judge.

1444            (b) For purposes of this section, an expenditure is made on the earlier of:

1445            (i) the date on which the action or event described in Subsection [20A-11-101\(15\)\(a\)](#)  
1446 occurs; or

1447            (ii) the date on which a benefit inures to the judge if the judge expects or reasonably  
1448 should expect to make an expenditure in exchange for the benefit, contract, promise,  
1449 agreement, or transfer in exchange for the benefit.

1450            [~~(b)~~] (c) The judge or the judge's personal campaign committee shall report to the  
1451 lieutenant governor each contribution received and expenditure made by the judge, within 31  
1452 days after the day on which the contribution is received or the expenditure is made.

1453            (d) If the exact amount of an expenditure cannot be determined before the deadline to

1454 report the expenditure, the judge shall:

1455 (i) report a reasonable estimate of the amount of the expenditure before the deadline;

1456 and

1457 (ii) report the exact amount of the expenditure, if the amount is different than the  
1458 amount reported under Subsection (3)(d)(i), in an amended report or the next scheduled report.

1459 ~~[(e)]~~ (e) For each contribution or expenditure that a judge fails to report within the time  
1460 period described in Subsection (3)~~[(b)]~~(c), the lieutenant governor shall impose a fine against  
1461 the judge in an amount equal to:

1462 (i) the greater of \$250 or 10% of the amount of the contribution or expenditure if the  
1463 judge reports the contribution or expenditure within 60 days after the day on which the time  
1464 period described in Subsection (3)~~[(b)]~~(c) ends; or

1465 (ii) the greater of \$250 or 20% of the amount of the contribution or expenditure, if the  
1466 judge fails to report the contribution or expenditure within 60 days after the day on which the  
1467 time period described in Subsection (3)~~[(b)]~~(c) ends.

1468 ~~[(d)]~~ (f) The lieutenant governor shall~~[-(f)]~~ deposit money received under Subsection  
1469 (3)~~[(e)]~~(e) into the General Fund~~[-and]~~.

1470 ~~[(ii) report on the lieutenant governor's website, in the location where reports relating~~  
1471 ~~to each judge are available for public access:]~~

1472 ~~[(A) each fine imposed by the lieutenant governor against the judge;]~~

1473 ~~[(B) the amount of the fine;]~~

1474 ~~[(C) the amount of the contribution to which the fine relates; and]~~

1475 ~~[(D) the date of the contribution.]~~

1476 (4) Within 31 days after receiving a contribution that is cash or a negotiable  
1477 instrument, exceeds \$50, and is from an unknown source, a judge or the judge's personal  
1478 campaign committee shall disburse the amount of the contribution to:

1479 (a) the treasurer of the state or a political subdivision for deposit into the state's or  
1480 political subdivision's general fund; or

1481 (b) an organization that is exempt from federal income taxation under Section  
1482 501(c)(3), Internal Revenue Code.