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FINANCIAL DISCLOSURES AMENDMENTS

2021 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Jeffrey D. Stenquist

Senate Sponsor: _____

LONG TITLE

General Description:

This bill makes changes to the Election Code regarding the deadlines for political financial disclosures.

Highlighted Provisions:

This bill:

- ▶ requires certain state office candidates and state officeholders to disclose all campaign contributions and expenditures within 31 days after the date of the contribution or expenditure;
- ▶ removes interim reporting requirements for certain state office candidates and state officeholders; and
- ▶ makes technical and conforming changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:

AMENDS:

- 20A-11-103**, as last amended by Laws of Utah 2016, Chapter 16
- 20A-11-201**, as last amended by Laws of Utah 2019, Chapter 74
- 20A-11-203**, as last amended by Laws of Utah 2019, Chapter 74



- 28 **20A-11-204**, as last amended by Laws of Utah 2019, Chapter 74
- 29 **20A-11-205**, as last amended by Laws of Utah 2013, Chapter 170
- 30 **20A-11-206**, as last amended by Laws of Utah 2020, Chapters 22 and 31
- 31 **20A-11-301**, as last amended by Laws of Utah 2019, Chapter 74
- 32 **20A-11-302**, 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-11-304**, as last amended by Laws of Utah 2013, Chapter 170
- 35 **20A-11-305**, as last amended by Laws of Utah 2020, Chapters 22 and 31
- 36 **20A-11-403**, as last amended by Laws of Utah 2020, Chapter 22
- 37 **20A-11-1301**, as last amended by Laws of Utah 2019, Chapter 74
- 38 **20A-11-1302**, as last amended by Laws of Utah 2019, Chapter 74
- 39 **20A-11-1303**, as last amended by Laws of Utah 2019, Chapter 74
- 40 **20A-11-1304**, as enacted by Laws of Utah 1997, Chapter 355
- 41 **20A-11-1305**, as last amended by Laws of Utah 2020, Chapters 22 and 31

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

44 Section 1. Section **20A-11-103** is amended to read:

45 **20A-11-103. Notice of pending interim and summary reports -- Financial**
 46 **Statements -- Form of submission -- Public availability -- Notice of reporting and filing**
 47 **requirements.**

48 (1) (a) Except as provided under Subsection (1)(b), 10 days before an interim report or
 49 summary report is due under this chapter or Chapter 12, Part 2, Judicial Retention Elections,
 50 the chief election officer shall inform the filing entity by electronic mail unless postal mail is
 51 requested:

- 52 (i) that the financial statement is due;
- 53 (ii) of the date that the financial statement is due; and
- 54 (iii) of the penalty for failing to file the financial statement.

55 (b) The chief election officer is not required to provide notice:

56 [~~(i) to a candidate or political party of the financial statement that is due before the~~
 57 ~~candidate's or political party's political convention;]~~

58 [(~~ii~~) (i) of a financial statement due in connection with a public hearing for an

59 initiative under the requirements of Section 20A-7-204.1; or

60 [(iii)] (ii) to a corporation or labor organization, as defined in Section 20A-11-1501.

61 (2) A filing entity shall electronically file a financial statement via electronic mail or
62 the Internet according to specifications established by the chief election officer.

63 (3) (a) A financial statement is considered timely filed if the financial statement is
64 received by the chief election officer's office before midnight, Mountain Time, at the end of the
65 day on which the financial statement is due.

66 (b) For a county clerk's office that is not open until midnight at the end of the day on
67 which a financial statement is due, the county clerk shall permit a candidate to file the financial
68 statement via email or another electronic means designated by the county clerk.

69 (c) A chief election officer may extend the time in which a filing entity is required to
70 file a financial statement if a filing entity notifies the chief election officer of the existence of
71 an extenuating circumstance that is outside the control of the filing entity.

72 (4) Notwithstanding any provision of Title 63G, Chapter 2, Government Records
73 Access and Management Act, the lieutenant governor shall:

74 (a) make each campaign [~~finance~~] financial statement filed by a candidate available for
75 public inspection and copying no later than one business day after the statement is filed; and

76 (b) post an electronic copy or the contents of each financial statement in a searchable
77 format on a website established by the lieutenant governor:

78 (i) for campaign [~~finance~~] financial statements submitted to the lieutenant governor
79 under the requirements of Section 10-3-208 or Section 17-16-6.5, no later than seven business
80 days after the date of receipt of the campaign [~~finance~~] financial statement; or

81 (ii) for a summary report or interim report filed under the requirements of this chapter
82 or Chapter 12, Part 2, Judicial Retention Elections, no later than three business days after the
83 date the summary report or interim report is electronically filed.

84 (5) If a municipality, under Section 10-3-208, or a county, under Section 17-16-6.5,
85 elects to provide campaign [~~finance disclosure~~] financial statements on [~~its~~] the municipality's
86 or county's own website, rather than through the lieutenant governor, the website established by
87 the lieutenant governor shall contain a link or other access point to the municipality or county
88 website.

89 (6) Between January 1 and January 15 of each year, the chief election officer shall

90 provide notice, by postal mail or email, to each filing entity for which the chief election officer
91 has a physical or email address, of the reporting and filing requirements described in this
92 chapter.

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

94 **20A-11-201. State office -- Separate bank account for campaign funds -- No**
95 **personal use -- State office candidate reporting deadline -- Report other accounts --**
96 **Anonymous contributions.**

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

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

- 102 (i) a personal use expenditure; or
- 103 (ii) an expenditure prohibited by law.

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

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

- 109 (i) a personal use expenditure; or
- 110 (ii) an expenditure prohibited by law.

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

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

116 (3) If a person who is no longer a state office candidate chooses not to expend the
117 money remaining in a campaign account, the person shall continue to file the year-end
118 summary report required by Section **20A-11-203** until the statement of dissolution and final
119 summary report required by Section **20A-11-205** are filed with the lieutenant governor.

120 (4) (a) Except as provided in Subsection (4)(b) and Section **20A-11-402**, a person who

121 is no longer a state office candidate may not expend or transfer the money in a campaign
 122 account in a manner that would cause the former state office candidate to recognize the money
 123 as taxable income under federal tax law.

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

128 (5) (a) As used in this Subsection (5) [~~and Section 20A-11-204~~], "received" means:

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

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

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

135 (b) Each state office candidate shall report to the lieutenant governor:

136 (i) each contribution received and expenditure made by the state office candidate[~~:(i)~~
 137 ~~except as provided in Subsection (5)(b)(ii);~~] within 31 days after the day on which the
 138 contribution is received[~~;~~~~or~~] or the expenditure is made; and

139 [~~(ii) within three business days after the day on which the contribution is received, if:]~~

140 (ii) with each report made under Subsection (5)(b)(i), the name of each political action
 141 committee for which the state office candidate is designated as an officer who has primary
 142 decision-making authority under Section 20A-11-601.

143 [~~(A) the state office candidate is contested in a convention and the contribution is~~
 144 ~~received within 30 days before the day on which the convention is held;]~~

145 [~~(B) the state office candidate is contested in a primary election and the contribution is~~
 146 ~~received within 30 days before the day on which the primary election is held; or]~~

147 [~~(C) the state office candidate is contested in a general election and the contribution is~~
 148 ~~received within 30 days before the day on which the general election is held.]]~~

149 (c) Except as provided in Subsection (5)(d), for each contribution or expenditure that a
 150 state office candidate fails to report within the time period described in Subsection (5)(b), the
 151 lieutenant governor shall impose a fine against the state office candidate in an amount equal to:

152 (i) 10% of the amount of the contribution or expenditure, if the state office candidate
153 reports the contribution or expenditure within 60 days after the day on which the time period
154 described in Subsection (5)(b) ends; or

155 (ii) 20% of the amount of the contribution or expenditure, if the state office candidate
156 fails to report the contribution or expenditure within 60 days after the day on which the time
157 period described in Subsection (5)(b) ends.

158 (d) The lieutenant governor may waive the fine described in Subsection (5)(c) and
159 issue a warning to the state office candidate if:

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

162 (ii) the state office candidate has not previously violated Subsection (5)(c) in relation to
163 a contribution paid by the state office candidate from the state office candidate's personal
164 funds; and

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

168 (e) The lieutenant governor shall:

169 (i) deposit money received under Subsection (5)(c) into the General Fund; and

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

172 (A) each fine imposed by the lieutenant governor against the state office candidate;

173 (B) the amount of the fine;

174 (C) the amount of the contribution or expenditure to which the fine relates; and

175 (D) the date of the contribution or expenditure.

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

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

179 (ii) into which or from which a person who, as a candidate for an office, other than the
180 state office for which the person files a declaration of candidacy or federal office, or as a holder
181 of an office, other than a state office for which the person files a declaration of candidacy or
182 federal office, deposits a contribution or makes an expenditure.

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

185 (i) a contribution deposited in an account:

186 (A) since the last campaign [~~finance~~] financial statement was filed; or

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

188 (ii) an expenditure made from an account:

189 (A) since the last campaign [~~finance~~] financial statement was filed; or

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

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

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

196 (b) an organization that is exempt from federal income taxation under Section
197 501(c)(3), Internal Revenue Code.

198 Section 3. Section **20A-11-203** is amended to read:

199 **20A-11-203. Former state office candidate -- Financial reporting requirements --**
200 **Year-end summary report.**

201 [~~(1)(a) Each state office candidate shall file a summary report by January 10 of the~~
202 ~~year after the regular general election year.]~~

203 [~~(b) In addition to the requirements of Subsection (1)(a), a]~~

204 (1) A former state office candidate [that] who is not an officeholder and who has not
205 filed the statement of dissolution and final summary report required under Section **20A-11-205**
206 shall [~~continue to~~] file a summary report on January 10 of each year.

207 (2) (a) Each summary report shall include the following information as of December 31
208 of the previous year:

209 (i) the net balance of the last financial statement, if any;

210 [~~(ii) a single figure equal to the total amount of receipts reported on all interim reports,~~
211 ~~if any;]~~

212 [~~(iii) a single figure equal to the total amount of expenditures reported on all interim~~
213 ~~reports, if any, filed during the previous year;]~~

214 ~~[(iv)]~~ (ii) a detailed listing of each contribution received ~~[since the last summary~~
215 ~~report]~~ and expenditure made that has not been reported in detail on ~~[an interim report]~~ a
216 financial statement;

217 ~~[(v)]~~ (iii) for each nonmonetary contribution:

218 (A) the fair market value of the contribution with that information provided by the
219 contributor; and

220 (B) a specific description of the contribution;

221 ~~[(vi)]~~ (iv) a detailed listing of each expenditure made since the last summary report that
222 has not been reported in detail on ~~[an interim report]~~ a financial statement;

223 ~~[(vii)]~~ (v) for each nonmonetary expenditure, the fair market value of the expenditure;

224 ~~[(viii)]~~ (vi) a net balance for the year consisting of the net balance from the last
225 summary report, if any, plus all receipts minus all expenditures; and

226 ~~[(ix)]~~ (vii) the name of a political action committee for which the former state office
227 candidate is designated as an officer who has primary decision-making authority under Section
228 [20A-11-601](#).

229 (b) In preparing the report, all receipts and expenditures shall be reported as of
230 December 31 of the previous year.

231 (c) A check or negotiable instrument received by a former state office candidate or a
232 former state office candidate's personal campaign committee on or before December 31 of the
233 previous year shall be included in the summary report.

234 (3) An authorized member of the former state office candidate's personal campaign
235 committee or the former state office candidate shall certify in the summary report that, to the
236 best of the person's knowledge, all receipts and all expenditures have been reported as of
237 December 31 of the previous year and that there are no bills or obligations outstanding and
238 unpaid except as set forth in that report.

239 Section 4. Section **20A-11-204** is amended to read:

240 **20A-11-204. State office candidate and state officeholder -- Financial reporting**
241 **requirements -- Interim reports.**

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

245 ~~[(a) (i) seven days before the candidate's political convention; or]~~

246 ~~[(ii) for an unaffiliated candidate, the fourth Saturday in March;]~~

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

248 ~~[(c) September 30; and]~~

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

250 (1) As used in this section, "received" means the same as that term is defined in

251 Section 20A-11-201.

252 (2) If a state office candidate is a state office candidate seeking appointment for a

253 midterm vacancy, the state office candidate~~[-(a)]~~ shall file an interim report:

254 ~~[(i)-(A)]~~ (a) (i) no later than seven days before the day on which the political party of

255 the party for which the state office candidate seeks nomination meets to declare a nominee for

256 the governor to appoint in accordance with Section 20A-1-504; and

257 ~~[(B)]~~ (ii) two days before the day on which the political party of the party for which the

258 state office candidate seeks nomination meets to declare a nominee for the governor to appoint

259 in accordance with Subsection 20A-1-504(1)(b)(i); or

260 ~~[(ii)]~~ (b) if a state office candidate decides to seek the appointment with less than seven

261 days before the party meets, or the political party schedules the meeting to declare a nominee

262 less than seven days before the day of the meeting, no later than 5 p.m. on the last ~~[day of]~~

263 business day before the day on which the party meets~~[-and]~~.

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

265 (3) (a) As used in this Subsection (3), "campaign account" means a separate campaign

266 account required under Subsection 20A-11-201(1)(a) or (c).

267 (b) Each state officeholder who has a campaign account that has not been dissolved

268 under Section 20A-11-205 shall~~[-, in an even year, file an interim report at the following times,~~

269 ~~regardless of whether an election for the state officeholder's office is held that year:]~~ report to

270 the lieutenant governor:

271 (i) each contribution and public service assistance received and expenditure made by

272 the state officeholder within 31 days after the day on which the contribution or public service

273 assistance is received or the expenditure is made; and

274 (ii) with each report made under Subsection (3)(b)(i), the name of each political action

275 committee for which the state officeholder is designated as an officer who has primary

276 decision-making authority under Section [20A-11-601](#).

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

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

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

281 ~~[(iii) September 30; and]~~

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

283 (4) Each interim report described in Subsection (2) shall include the following
 284 information:

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

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

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

290 (d) a detailed listing of ~~[(i) for a state office candidate,]~~ each contribution received
 291 since the last summary report that has not been reported in detail on a prior interim report ~~[; or];~~

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

294 (e) for each nonmonetary contribution:

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

297 (ii) a specific description of the contribution;

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

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

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

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

305 (i) beginning balance;

306 (ii) total contributions and public service assistance received during the period since

307 the last statement;

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

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

310 (v) total expenditures to date; and

311 (j) the name of a political action committee for which the state office candidate [~~or~~
312 ~~state officeholder~~] is designated as an officer who has primary decision-making authority under
313 Section [20A-11-601](#).

314 (5) (a) In preparing each interim report described in Subsection (2), all receipts and
315 expenditures shall be reported as of five days before the required filing date of the report.

316 (b) Any negotiable instrument or check received by a state office candidate [~~or state~~
317 ~~officeholder~~] more than five days before the required filing date of a report required by this
318 section shall be included in the interim report.

319 Section 5. Section **20A-11-205** is amended to read:

320 **20A-11-205. State office candidate -- Financial reporting requirements --**
321 **Termination of duty to report.**

322 (1) Each state office candidate seeking appointment for a midterm vacancy and the
323 candidate's personal campaign committee is active and subject to interim reporting
324 requirements until:

325 [~~(a) the candidate withdraws or is eliminated in a convention or primary; or~~]

326 [~~(b) if seeking appointment as a midterm vacancy state office candidate;~~]

327 [(~~+~~) (a) the political party liaison fails to forward the person's name to the governor; or

328 [(~~+~~) (b) the governor fails to appoint the person to fill the vacancy.

329 (2) Each state office candidate and the candidate's personal campaign committee is
330 active and subject to [~~year-end summary~~] reporting requirements until the candidate has filed a
331 statement of dissolution with the lieutenant governor stating that:

332 (a) the state office candidate or the personal campaign committee is no longer receiving
333 contributions and is no longer making expenditures;

334 (b) the ending balance on the last summary report filed is zero and the balance in the
335 separate bank account required in Section [20A-11-201](#) is zero; and

336 (c) a final summary report in the form required by Section [20A-11-203](#) showing a zero
337 balance is attached to the statement of dissolution.

338 (3) A statement of dissolution and a final summary report may be filed at any time.

339 (4) Each former state office candidate who is not an officeholder and the former
340 candidate's personal campaign committee shall continue to file the year-end summary report
341 required by Section [20A-11-203](#) until the statement of dissolution and final summary report
342 required by this section are filed with the lieutenant governor.

343 Section 6. Section **20A-11-206** is amended to read:

344 **20A-11-206. State office candidate -- Failure to file reports -- Penalties.**

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

347 ~~[(2) If a state office candidate fails to file an interim report described in Subsections~~
348 ~~[20A-11-204](#)(1)(b) through (d), the lieutenant governor may send an electronic notice to the~~
349 ~~state office candidate and the political party of which the state office candidate is a member, if~~
350 ~~any, that states:]~~

351 ~~[(a) that the state office candidate failed to timely file the report; and]~~

352 ~~[(b) that, if the state office candidate fails to file the report within 24 hours after the~~
353 ~~deadline for filing the report, the state office candidate will be disqualified and the political~~
354 ~~party will not be permitted to replace the candidate.]~~

355 ~~[(3)(a) The lieutenant governor shall disqualify a state office candidate and inform the~~
356 ~~county clerk and other appropriate election officials that the state office candidate is~~
357 ~~disqualified if the state office candidate fails to file an interim report described in Subsections~~
358 ~~[20A-11-204](#)(1)(b) through (d) within 24 hours after the deadline for filing the report.]~~

359 ~~[(b) The political party of a state office candidate who is disqualified under Subsection~~
360 ~~(3)(a) may not replace the state office candidate.]~~

361 ~~[(4)(a) If a state office candidate is disqualified under Subsection (3)(a), the election~~
362 ~~official shall:]~~

363 ~~[(i) remove the state office candidate's name from the ballot; or]~~

364 ~~[(ii) if removing the state office candidate's name from the ballot is not practicable,~~
365 ~~inform the voters by any practicable method that the state office candidate has been~~
366 ~~disqualified and that votes cast for the state office candidate will not be counted.]~~

367 ~~[(b) An election official may fulfill the requirement described in Subsection (4)(a) in~~
368 ~~relation to a mailed ballot, including a military or overseas ballot, by including with the ballot a~~

369 ~~written notice directing the voter to a public website that will inform the voter whether a~~
370 ~~candidate on the ballot is disqualified.]~~

371 ~~[(5) A state office candidate is not disqualified if:]~~

372 ~~[(a) the state office candidate timely files the reports described in Subsections~~
373 ~~20A-11-204(1)(b) through (d) no later than 24 hours after the applicable deadlines for filing the~~
374 ~~reports;]~~

375 ~~[(b) the reports are completed, detailing accurately and completely the information~~
376 ~~required by this part except for inadvertent omissions or insignificant errors or inaccuracies;~~
377 ~~and]~~

378 ~~[(c) the omissions, errors, or inaccuracies described in Subsection (5)(b) are corrected~~
379 ~~in an amended report or the next scheduled report.]~~

380 ~~[(6)]~~ (2) (a) Within 60 days after a deadline for the filing of a summary report or the
381 filing of a financial statement, the lieutenant governor shall review each filed summary report
382 or a filed financial statement to ensure that:

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

385 (ii) each summary report or financial statement contains the information required by
386 this part.

387 (b) If it appears that any ~~[state office candidate]~~ individual has failed to file the
388 summary report or financial statement required by law, if it appears that a filed summary report
389 or financial statement does not conform to the law, or if the lieutenant governor has received a
390 written complaint alleging a violation of the law or the falsity of any summary report or
391 financial statement, the lieutenant governor shall, within five days of discovery of a violation or
392 receipt of a written complaint, notify the state office candidate of the violation or written
393 complaint and direct the state office candidate to file a summary report or financial statement
394 correcting the problem.

395 (c) (i) It is unlawful for a state office candidate to fail to file or amend a summary
396 report or financial statement within seven days after receiving notice from the lieutenant
397 governor described in this Subsection ~~[(6)]~~ (2).

398 (ii) Each state office candidate who violates Subsection ~~[(6)]~~ (2)(c)(i) is guilty of a
399 class B misdemeanor.

400 (iii) The lieutenant governor shall report all violations of Subsection [~~(6)~~] (2)(c)(i) to
401 the attorney general.

402 (iv) In addition to the criminal penalty described in Subsection [~~(6)~~] (2)(c)(ii), the
403 lieutenant governor shall impose a civil fine of \$100 against a state office candidate who
404 violates Subsection [~~(6)~~] (2)(c)(i).

405 Section 7. Section **20A-11-301** is amended to read:

406 **20A-11-301. Legislative office -- Campaign finance requirements -- Candidate as**
407 **a political action committee officer -- No personal use -- Reporting deadline -- Report**
408 **other accounts -- Anonymous contributions.**

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

411 (ii) A legislative office candidate may:

412 (A) receive a contribution from a political action committee registered under Section
413 [20A-11-601](#); and

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

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

418 (i) a personal use expenditure; or

419 (ii) an expenditure prohibited by law.

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

423 (ii) A legislative officeholder may:

424 (A) receive a contribution or public service assistance from a political action
425 committee registered under Section [20A-11-601](#); and

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

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

430 (i) a personal use expenditure; or

431 (ii) an expenditure prohibited by law.

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

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

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

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

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

448 (5) (a) As used in this Subsection (5) [~~and Section 20A-11-303~~], "received" means:

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

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

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

455 (b) Each legislative office candidate shall report to the lieutenant governor:

456 (i) each contribution received and expenditure made by the legislative office
457 candidate[:] within 31 days after the day on which the contribution is received or the
458 expenditure is made; and

459 (ii) with each report made under Subsection (5)(b)(i), the name of each political action
460 committee for which the legislative office candidate is designated as an officer who has
461 primary decision-making authority under Section 20A-11-601.

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

464 ~~[(ii) within three business days after the day on which the contribution is received, if:]~~

465 ~~[(A) the legislative office candidate is contested in a convention and the contribution is~~
466 ~~received within 30 days before the day on which the convention is held;]~~

467 ~~[(B) the legislative office candidate is contested in a primary election and the~~
468 ~~contribution is received within 30 days before the day on which the primary election is held;~~
469 ~~or]~~

470 ~~[(C) the legislative office candidate is contested in a general election and the~~
471 ~~contribution is received within 30 days before the day on which the general election is held.]~~

472 (c) Except as provided in Subsection (5)(d), for each contribution or expenditure that a
473 legislative office candidate fails to report within the time period described in Subsection (5)(b),
474 the lieutenant governor shall impose a fine against the legislative office candidate in an amount
475 equal to:

476 (i) 10% of the amount of the contribution or expenditure, if the legislative office
477 candidate reports the contribution or expenditure within 60 days after the day on which the
478 time period described in Subsection (5)(b) ends; or

479 (ii) 20% of the amount of the contribution or expenditure, if the legislative office
480 candidate fails to report the contribution or expenditure within 60 days after the day on which
481 the time period described in Subsection (5)(b) ends.

482 (d) The lieutenant governor may waive the fine described in Subsection (5)(c) and
483 issue a warning to the legislative office candidate if:

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

486 (ii) the legislative office candidate has not previously violated Subsection (5)(c) in
487 relation to a contribution paid by the legislative office candidate from the legislative office
488 candidate's personal funds; and

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

- 493 (e) The lieutenant governor shall:
- 494 (i) deposit money received under Subsection (5)(c) into the General Fund; and
- 495 (ii) report on the lieutenant governor's website, in the location where reports relating to
- 496 each legislative office candidate are available for public access:
- 497 (A) each fine imposed by the lieutenant governor against the legislative office
- 498 candidate;
- 499 (B) the amount of the fine;
- 500 (C) the amount of the contribution or expenditure to which the fine relates; and
- 501 (D) the date of the contribution or expenditure.
- 502 (6) Within 31 days after receiving a contribution that is cash or a negotiable
- 503 instrument, exceeds \$50, and is from an unknown source, a legislative office candidate shall
- 504 disburse the amount of the contribution to:
- 505 (a) the treasurer of the state or a political subdivision for deposit into the state's or
- 506 political subdivision's general fund; or
- 507 (b) an organization that is exempt from federal income taxation under Section
- 508 501(c)(3), Internal Revenue Code.
- 509 (7) (a) As used in this Subsection (7), "account" means an account in a financial
- 510 institution:
- 511 (i) that is not described in Subsection (1)(a)(i); and
- 512 (ii) into which or from which a person who, as a candidate for an office, other than a
- 513 legislative office for which the person files a declaration of candidacy or federal office, or as a
- 514 holder of an office, other than a legislative office for which the person files a declaration of
- 515 candidacy or federal office, deposits a contribution or makes an expenditure.
- 516 (b) A legislative office candidate shall include on any financial statement filed in
- 517 accordance with this part:
- 518 (i) a contribution deposited in an account:
- 519 (A) since the last campaign [~~finance~~] financial statement was filed; or
- 520 (B) that has not been reported under a statute or ordinance that governs the account; or
- 521 (ii) an expenditure made from an account:
- 522 (A) since the last campaign [~~finance~~] financial statement was filed; or
- 523 (B) that has not been reported under a statute or ordinance that governs the account.

524 Section 8. Section 20A-11-302 is amended to read:

525 **20A-11-302. Former legislative office candidate -- Financial reporting**
526 **requirements -- Year-end summary report.**

527 ~~[(1) (a) Each legislative office candidate shall file a summary report by January 10 of~~
528 ~~the year after the regular general election year.]~~

529 ~~[(b) In addition to the requirements of Subsection (1)(a), a]~~

530 (1) A former legislative office candidate [that] who is not an officeholder and who has
531 not filed the statement of dissolution and final summary report required under Section
532 20A-11-304 shall continue to file a summary report on January 10 of each year.

533 (2) (a) Each summary report shall include the following information as of December 31
534 of the previous year:

535 (i) the net balance of the last financial statement, if any;

536 ~~[(ii) a single figure equal to the total amount of receipts reported on all interim reports,~~
537 ~~if any, during the calendar year in which the summary report is due;]~~

538 ~~[(iii) a single figure equal to the total amount of expenditures reported on all interim~~
539 ~~reports, if any, filed during the previous year;]~~

540 ~~[(iv)] (ii) a detailed listing of each contribution received since the last summary report~~
541 ~~that has not been reported in detail on [an interim report] a financial statement;~~

542 ~~[(v)] (iii) for each nonmonetary contribution:~~

543 (A) the fair market value of the contribution with that information provided by the
544 contributor; and

545 (B) a specific description of the contribution;

546 ~~[(vi)] (iv) a detailed listing of each expenditure made since the last summary report that~~
547 ~~has not been reported in detail on [an interim report] a financial statement;~~

548 ~~[(vii)] (v) for each nonmonetary expenditure, the fair market value of the expenditure;~~

549 ~~[(viii)] (vi) a net balance for the year consisting of the net balance from the last~~
550 ~~summary report, if any, plus all receipts minus all expenditures; and~~

551 ~~[(ix)] (vii) the name of a political action committee for which the former legislative~~
552 ~~office candidate is designated as an officer who has primary decision-making authority under~~
553 ~~Section 20A-11-601.~~

554 (b) In preparing the report, all receipts and expenditures shall be reported as of

555 December 31 of the previous year.

556 (c) A check or negotiable instrument received by a former legislative office candidate
557 on or before December 31 of the previous year shall be included in the summary report.

558 (3) The former legislative office candidate shall certify in the summary report that to
559 the best of the former candidate's knowledge, all receipts and all expenditures have been
560 reported as of December 31 of the previous year and that there are no bills or obligations
561 outstanding and unpaid except as set forth in that report.

562 Section 9. Section 20A-11-303 is amended to read:

563 **20A-11-303. Legislative office candidate and legislative officeholder -- Financial**
564 **reporting requirements -- Interim reports.**

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

566 (i) "Campaign account" means a separate campaign account required under Subsection
567 20A-11-301(1)(a)(i) or (c)(i).

568 [~~(b) Except as provided in Subsection (2), each legislative office candidate shall file an~~
569 ~~interim report at the following times in any year in which the candidate has filed a declaration~~
570 ~~of candidacy for a public office:]~~

571 [~~(i) (A) seven days before the candidate's political convention; or]~~

572 [~~(B) for an unaffiliated candidate, the fourth Saturday in March;]~~

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

574 [~~(iii) September 30; and]~~

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

576 [(c) Each legislative officeholder who has a campaign account that has not been
577 dissolved under Section 20A-11-304 shall, in an even year, file an interim report at the
578 following times, regardless of whether an election for the legislative officeholder's office is
579 held that year:]

580 [(i) (A) seven days before the political convention for the political party of the
581 legislative officeholder; or]

582 [(B) for an unaffiliated legislative officeholder, the fourth Saturday in March;]

583 [(ii) seven days before the regular primary election date for that year;]

584 [(iii) September 30; and]

585 [(iv) seven days before the regular general election date.]

586 (ii) "Received" means the same as that term is defined in Section 20A-11-301.

587 (b) Each legislative officeholder who has a campaign account that has not been
588 dissolved under Section 20A-11-304 shall report to the lieutenant governor:

589 (i) each contribution and public service assistance received and expenditure made by
590 the legislative officeholder within 31 days after the day on which the contribution or public
591 service assistance is received or the expenditure is made; and

592 (ii) with each report made under Subsection (1)(b)(i), the name of each political action
593 committee for which the legislative office candidate or legislative officeholder is designated as
594 an officer who has primary decision-making authority under Section 20A-11-601.

595 (2) If a legislative office candidate is a legislative office candidate seeking appointment
596 for a midterm vacancy, the legislative office candidate~~[(a)]~~ shall file an interim report:

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

600 ~~[(B)]~~ (ii) two days before the day on which the political party of the party for which the
601 legislative office candidate seeks nomination meets to declare a nominee for the governor to
602 appoint in accordance with Section 20A-1-503; or

603 ~~[(i)]~~ (b) if the legislative office candidate decides to seek the appointment with less
604 than seven days before the party meets, or the political party schedules the meeting to declare a
605 nominee less than seven days before the day of the meeting, two days before the day on which
606 the party meets~~[, and]~~.

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

608 (3) Each interim report described in Subsection (2) shall include the following
609 information:

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

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

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

615 (d) a detailed listing of~~[(i) for a legislative office candidate,]~~ each contribution
616 received since the last summary report that has not been reported in detail on a prior interim

617 report; ~~[or]~~

618 ~~[(ii) for a legislative officeholder, each contribution and public service assistance~~
 619 ~~received since the last summary report that has not been reported in detail on a prior interim~~
 620 ~~report;]~~

621 (e) for each nonmonetary contribution:

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

624 (ii) a specific description of the contribution;

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

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

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

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

632 (i) beginning balance;

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

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

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

637 (v) total expenditures to date; and

638 (j) the name of ~~[a]~~ each political action committee for which the legislative office
 639 candidate ~~[or legislative officeholder]~~ is designated as an officer who has primary
 640 decision-making authority under Section [20A-11-601](#).

641 (4) (a) In preparing each interim report described in Subsection (2), all receipts and
 642 expenditures shall be reported as of five days before the required filing date of the report.

643 (b) Any negotiable instrument or check received by a legislative office candidate ~~[or~~
 644 ~~legislative officeholder]~~ more than five days before the required filing date of a report required
 645 by this section shall be included in the interim report.

646 Section 10. Section **20A-11-304** is amended to read:

647 **20A-11-304. Legislative office candidate -- Financial reporting requirements --**

648 **Termination of duty to report.**

649 (1) Each legislative office candidate seeking appointment for a midterm vacancy is
 650 subject to interim reporting requirements until:

651 [~~(a) the candidate withdraws or is eliminated in a convention or primary; or]~~

652 [~~(b) if seeking appointment as a midterm vacancy legislative office candidate:]~~

653 [(i) (a) the political party liaison fails to forward the person's name to the governor; or

654 [(ii) (b) the governor fails to appoint the person to fill the vacancy.

655 (2) Each legislative office candidate is subject to [~~year-end summary~~] reporting
 656 requirements until the candidate has filed a statement of dissolution with the lieutenant
 657 governor stating that:

658 (a) the legislative office candidate is no longer receiving contributions and is no longer
 659 making expenditures;

660 (b) the ending balance on the last summary report filed is zero and the balance in the
 661 separate bank account required in Section 20A-11-301 is zero; and

662 (c) a final summary report in the form required by Section 20A-11-302 showing a zero
 663 balance is attached to the statement of dissolution.

664 (3) A statement of dissolution and a final summary report may be filed at any time.

665 (4) Each former legislative office candidate who is not an officeholder shall continue to
 666 file the year-end summary report required by Section 20A-11-302 until the statement of
 667 dissolution and final summary report required by this section are filed with the lieutenant
 668 governor.

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

670 **20A-11-305. Legislative office candidate -- Failure to file report -- Penalties.**

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

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

677 [~~(a) that the legislative office candidate failed to timely file the report; and]~~

678 [~~(b) that, if the legislative office candidate fails to file the report within 24 hours after~~

679 the deadline for filing the report, the legislative office candidate will be disqualified and the
680 political party will not be permitted to replace the candidate.]

681 ~~[(3) (a) The lieutenant governor shall disqualify a legislative office candidate and~~
682 ~~inform the county clerk and other appropriate election officials that the legislative office~~
683 ~~candidate is disqualified if the legislative office candidate fails to file an interim report~~
684 ~~described in Subsections 20A-11-303(1)(b)(ii) through (iv) within 24 hours after the deadline~~
685 ~~for filing the report.]~~

686 ~~[(b) The political party of a legislative office candidate who is disqualified under~~
687 ~~Subsection (3)(a) may not replace the legislative office candidate.]~~

688 ~~[(4) (a) If a legislative office candidate is disqualified under Subsection (3)(a), the~~
689 ~~election officer shall:]~~

690 ~~[(i) remove the legislative office candidate's name from the ballot; or]~~

691 ~~[(ii) if removing the legislative office candidate's name from the ballot is not~~
692 ~~practicable, inform the voters by any practicable method that the legislative office candidate~~
693 ~~has been disqualified and that votes cast for the legislative office candidate will not be~~
694 ~~counted.]~~

695 ~~[(b) An election official may fulfill the requirement described in Subsection (4)(a) in~~
696 ~~relation to a mailed ballot, including a military or overseas ballot, by including with the ballot a~~
697 ~~written notice directing the voter to a public website that will inform the voter whether a~~
698 ~~candidate on the ballot is disqualified.]~~

699 ~~[(5) A legislative office candidate is not disqualified if:]~~

700 ~~[(a) the legislative office candidate files the reports described in Subsections~~
701 ~~20A-11-303(1)(b)(ii) through (iv) no later than 24 hours after the applicable deadlines for filing~~
702 ~~the reports;]~~

703 ~~[(b) the reports are completed, detailing accurately and completely the information~~
704 ~~required by this part except for inadvertent omissions or insignificant errors or inaccuracies;~~
705 ~~and]~~

706 ~~[(c) the omissions, errors, or inaccuracies described in Subsection (5)(b) are corrected~~
707 ~~in an amended report or the next scheduled report.]~~

708 ~~[(6)]~~ (2) (a) Within 60 days after a deadline for the filing of a summary report or the
709 filing of a financial statement, the lieutenant governor shall review each filed summary report

710 or a filed financial statement to ensure that:

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

713 (ii) each summary report or financial statement contains the information required by
714 this part.

715 (b) If it appears that [~~any legislative office candidate~~] an individual has failed to file the
716 summary report or a financial statement required by law, if it appears that a filed summary
717 report or a financial statement does not conform to the law, or if the lieutenant governor has
718 received a written complaint alleging a violation of the law or the falsity of any summary report
719 or a financial statement, the lieutenant governor shall, within five days of discovery of a
720 violation or receipt of a written complaint, notify the legislative office candidate of the
721 violation or written complaint and direct the legislative office candidate to file a summary
722 report or financial statement correcting the problem.

723 (c) (i) It is unlawful for a legislative office candidate to fail to file or amend a summary
724 report or financial statement within seven days after receiving notice from the lieutenant
725 governor described in this Subsection [~~(6)~~] (2).

726 (ii) Each legislative office candidate who violates Subsection [~~(6)~~] (2)(c)(i) is guilty of a
727 class B misdemeanor.

728 (iii) The lieutenant governor shall report all violations of Subsection [~~(6)~~] (2)(c)(i) to
729 the attorney general.

730 (iv) In addition to the criminal penalty described in Subsection [~~(6)~~] (2)(c)(ii), the
731 lieutenant governor shall impose a civil fine of \$100 against a legislative office candidate who
732 violates Subsection [~~(6)~~] (2)(c)(i).

733 Section 12. Section **20A-11-403** is amended to read:

734 **20A-11-403. Failure to file -- Penalties.**

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

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

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

739 (2) If it appears that any officeholder has failed to file the summary report required by
740 law, if it appears that a filed summary report does not conform to the law, or if the lieutenant

741 governor has received a written complaint alleging a violation of the law or the falsity of any
742 summary report, the lieutenant governor shall, if the lieutenant governor determines that a
743 violation has occurred:

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

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

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

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

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

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

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

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

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

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

770 (6) (a) It is unlawful for any officeholder to fail to file or amend an interim report
771 within seven days after the day on which the officeholder receives notice from the lieutenant

772 governor under this section.

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

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

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

780 Section 13. Section **20A-11-1301** is amended to read:

781 **20A-11-1301. School board office -- Campaign finance requirements -- Candidate**
782 **as a political action committee officer -- No personal use -- Contribution reporting**
783 **deadline -- Report other accounts -- Anonymous contributions.**

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

787 (ii) A school board office candidate may:

788 (A) receive a contribution from a political action committee registered under Section
789 [20A-11-601](#); and

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

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

794 (i) a personal use expenditure; or

795 (ii) an expenditure prohibited by law.

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

799 (ii) A school board officeholder may:

800 (A) receive a contribution or public service assistance from a political action
801 committee registered under Section [20A-11-601](#); and

802 (B) be designated by a political action committee as an officer who has primary

803 decision-making authority as described in Section 20A-11-601.

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

806 (i) a personal use expenditure; or

807 (ii) an expenditure prohibited by law.

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

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

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

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

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

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

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

828 (b) Except as provided in Subsection (6)(d), each school board office candidate shall
829 report to the chief election officer:

830 (i) each contribution received by the school board office candidate~~[(i) except as~~
831 ~~provided in Subsection (6)(b)(ii);]~~ within 31 days after the day on which the contribution is
832 received~~;~~ or the expenditure is made; and

833 ~~[(ii) within three business days after the day on which the contribution is received, if:]~~

834 ~~[(A) the school board office candidate is contested in a convention and the contribution~~
835 ~~is received within 30 days before the day on which the convention is held;]~~

836 ~~[(B) the school board office candidate is contested in a primary election and the~~
837 ~~contribution is received within 30 days before the day on which the primary election is held;~~
838 ~~or]~~

839 ~~[(C) the school board office candidate is contested in a general election and the~~
840 ~~contribution is received within 30 days before the day on which the general election is held.]~~

841 (ii) with each report made under Subsection (6)(b)(i), the name of each political action
842 committee for which the school board office candidate is designated as an officer who has
843 primary decision-making authority under Section [20A-11-601](#).

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

847 (i) 10% of the amount of the contribution or expenditure, if the school board office
848 candidate reports the contribution or expenditure within 60 days after the day on which the
849 time period described in Subsection (6)(b) ends; or

850 (ii) 20% of the amount of the contribution or expenditure, if the school board office
851 candidate fails to report the contribution or expenditure within 60 days after the day on which
852 the time period described in Subsection (6)(b) ends.

853 (d) The lieutenant governor may waive the fine described in Subsection (6)(c) and
854 issue a warning to the school board office candidate if:

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

857 (ii) the school board office candidate has not previously violated Subsection (6)(c) in
858 relation to a contribution paid by the school board office candidate from the school board office
859 candidate's personal funds; and

860 (iii) the lieutenant governor determines that the failure to timely report the contribution
861 is due to the school board office candidate not understanding that the reporting requirement
862 includes a contribution paid by a school board office candidate from the school board office
863 candidate's personal funds.

864 (e) The chief election officer shall:

- 865 (i) deposit money received under Subsection (6)(c) into the General Fund; and
866 (ii) report on the chief election officer's website, in the location where reports relating
867 to each school board office candidate are available for public access:
- 868 (A) each fine imposed by the chief election officer against the school board office
869 candidate;
- 870 (B) the amount of the fine;
- 871 (C) the amount of the contribution or expenditure to which the fine relates; and
872 (D) the date of the contribution or expenditure.
- 873 (7) Within 31 days after receiving a contribution that is cash or a negotiable
874 instrument, exceeds \$50, and is from an unknown source, a school board office candidate shall
875 disburse the contribution to:
- 876 (a) the treasurer of the state or a political subdivision for deposit into the state's or
877 political subdivision's general fund; or
- 878 (b) an organization that is exempt from federal income taxation under Section
879 501(c)(3), Internal Revenue Code.
- 880 (8) (a) As used in this Subsection (8), "account" means an account in a financial
881 institution:
- 882 (i) that is not described in Subsection (1)(a)(i); and
883 (ii) into which or from which a person who, as a candidate for an office, other than a
884 school board office for which the person files a declaration of candidacy or federal office, or as
885 a holder of an office, other than a school board office for which the person files a declaration of
886 candidacy or federal office, deposits a contribution or makes an expenditure.
- 887 (b) A school board office candidate shall include on any financial statement filed in
888 accordance with this part:
- 889 (i) a contribution deposited in an account:
- 890 (A) since the last campaign [~~finance~~] financial statement was filed; or
891 (B) that has not been reported under a statute or ordinance that governs the account; or
- 892 (ii) an expenditure made from an account:
- 893 (A) since the last campaign [~~finance~~] financial statement was filed; or
894 (B) that has not been reported under a statute or ordinance that governs the account.
- 895 Section 14. Section **20A-11-1302** is amended to read:

896 **20A-11-1302. Former school board office candidate -- Financial reporting**
897 **requirements -- Year-end summary report.**

898 (1) (a) Each former school board office candidate who is not an officeholder shall file a
899 summary report by January 10 of the year after the regular general election year.

900 (b) [~~In addition to the requirements of Subsection (1)(a), a~~] A former school board
901 office candidate [~~that~~] who is not an officeholder and who has not filed the statement of
902 dissolution and final summary report required under Section 20A-11-1304 shall continue to file
903 a summary report on January 10 of each year.

904 (2) (a) Each summary report shall include the following information as of December 31
905 of the previous year:

906 (i) the net balance of the last financial statement, if any;

907 [~~(ii) a single figure equal to the total amount of receipts reported on all interim reports,~~
908 ~~if any, during the previous year;~~]

909 [~~(iii) a single figure equal to the total amount of expenditures reported on all interim~~
910 ~~reports, if any, filed during the previous year;~~]

911 [~~(iv)~~] (ii) a detailed listing of each contribution received since the last summary report
912 that has not been reported in detail on [~~an interim report~~] a financial statement;

913 [~~(v)~~] (iii) for each nonmonetary contribution:

914 (A) the fair market value of the contribution with that information provided by the
915 contributor; and

916 (B) a specific description of the contribution;

917 [~~(vi)~~] (iv) a detailed listing of each expenditure made since the last summary report that
918 has not been reported in detail on an interim report;

919 [~~(vii)~~] (v) for each nonmonetary expenditure, the fair market value of the expenditure;

920 [~~(viii)~~] (vi) a net balance for the year consisting of the net balance from the last
921 summary report, if any, plus all receipts minus all expenditures; and

922 [~~(ix)~~] (vii) the name of a political action committee for which the former school board
923 office candidate is designated as an officer who has primary decision-making authority under
924 Section 20A-11-601.

925 (b) In preparing the report, all receipts and expenditures shall be reported as of
926 December 31 of the previous year.

927 (c) A check or negotiable instrument received by a former school board office
 928 candidate on or before December 31 of the previous year shall be included in the summary
 929 report.

930 (3) The former school board office candidate shall certify in the summary report that,
 931 to the best of the former school board office candidate's knowledge, all receipts and all
 932 expenditures have been reported as of December 31 of the previous year and that there are no
 933 bills or obligations outstanding and unpaid except as set forth in that report.

934 Section 15. Section **20A-11-1303** is amended to read:

935 **20A-11-1303. School board officeholder -- Financial reporting requirements.**

936 (1) ~~[(a)]~~ As used in this section~~["received" means]:~~

937 (a) "Received" means:

938 (i) for a cash contribution, that the cash is given to a school board office candidate or a
 939 member of the school board office candidate's personal campaign committee;

940 (ii) for a contribution that is a check or other negotiable instrument, that the check or
 941 other negotiable instrument is negotiated; or

942 (iii) for any other type of contribution, that any portion of the contribution's benefit
 943 inures to the school board office candidate.

944 (b) ~~[As used in this Subsection (1), "campaign]~~ "Campaign account" means a separate
 945 campaign account required under Subsection **20A-11-1301(1)(a)(i)** or (c)(i).

946 ~~[(c) Each school board office candidate shall file an interim report at the following
 947 times in any year in which the candidate has filed a declaration of candidacy for a public
 948 office:]~~

949 ~~[(i) May 15;]~~

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

951 ~~[(iii) September 30; and]~~

952 ~~[(iv) seven days before the regular general election date;]~~

953 ~~[(d) Each school board officeholder who has a campaign account that has not been
 954 dissolved under Section **20A-11-1304** shall, in an even year, file an interim report at the
 955 following times, regardless of whether an election for the school board officeholder's office is
 956 held that year:]~~

957 ~~[(i) May 15;]~~

958 ~~[(ii) seven days before the regular primary election date for that year;]~~
959 ~~[(iii) September 30; and]~~
960 ~~[(iv) seven days before the regular general election date.]~~
961 ~~[(2) Each interim report shall include the following information:]~~
962 ~~[(a) the net balance of the last summary report, if any;]~~
963 ~~[(b) a single figure equal to the total amount of receipts reported on all prior interim~~
964 ~~reports, if any, during the calendar year in which the interim report is due;]~~
965 ~~[(c) a single figure equal to the total amount of expenditures reported on all prior~~
966 ~~interim reports, if any, filed during the calendar year in which the interim report is due;]~~
967 ~~[(d) a detailed listing of:]~~
968 ~~[(i) for a school board office candidate, each contribution received since the last~~
969 ~~summary report that has not been reported in detail on a prior interim report; or]~~
970 ~~[(ii) for a school board officeholder, each contribution and public service assistance~~
971 ~~received since the last summary report that has not been reported in detail on a prior interim~~
972 ~~report;]~~
973 ~~[(e) for each nonmonetary contribution:]~~
974 ~~[(i) the fair market value of the contribution with that information provided by the~~
975 ~~contributor; and]~~
976 ~~[(ii) a specific description of the contribution;]~~
977 ~~[(f) a detailed listing of each expenditure made since the last summary report that has~~
978 ~~not been reported in detail on a prior interim report;]~~
979 ~~[(g) for each nonmonetary expenditure, the fair market value of the expenditure;]~~
980 ~~[(h) a net balance for the year consisting of the net balance from the last summary~~
981 ~~report, if any, plus all receipts since the last summary report minus all expenditures since the~~
982 ~~last summary report;]~~
983 ~~[(i) a summary page in the form required by the lieutenant governor that identifies:]~~
984 ~~[(i) beginning balance;]~~
985 ~~[(ii) total contributions during the period since the last statement;]~~
986 ~~[(iii) total contributions to date;]~~
987 ~~[(iv) total expenditures during the period since the last statement; and]~~
988 ~~[(v) total expenditures to date; and]~~

989 ~~[(j) the name of a political action committee for which the school board office~~
 990 ~~candidate or school board officeholder is designated as an officer who has primary~~
 991 ~~decision-making authority under Section 20A-11-601.]~~

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

994 ~~[(b) Any negotiable instrument or check received by a school board office candidate or~~
 995 ~~school board officeholder more than five days before the required filing date of a report~~
 996 ~~required by this section shall be included in the interim report.]~~

997 (2) Each school board officeholder who has a campaign account that has not been
 998 dissolved under Section 20A-11-1304 shall report to the chief election officer:

999 (a) each contribution received and expenditure made by the school board officeholder
 1000 within 31 days after the day on which the contribution is received or the expenditure is made;
 1001 and

1002 (b) with each report made under Subsection (2)(a), the name of each political action
 1003 committee for which the school board officeholder is designated as an officer who has primary
 1004 decision-making authority under Section 20A-11-601.

1005 Section 16. Section 20A-11-1304 is amended to read:

1006 **20A-11-1304. School board office candidate -- Financial reporting requirements**
 1007 **-- Termination of duty to report.**

1008 ~~[(1) Each school board candidate is subject to interim reporting requirements until the~~
 1009 ~~candidate withdraws or is eliminated in a primary.]~~

1010 ~~[(2)] (1) Each school board office candidate is subject to [year-end summary] reporting~~
 1011 ~~requirements until the candidate has filed a statement of dissolution with the lieutenant~~
 1012 ~~governor stating that:~~

1013 (a) the school board office candidate is no longer receiving contributions and is no
 1014 longer making expenditures;

1015 (b) the ending balance on the last summary report filed is zero and the balance in the
 1016 separate bank account required in Section 20A-11-1301 is zero; and

1017 (c) a final summary report in the form required by Section 20A-11-1302 showing a
 1018 zero balance is attached to the statement of dissolution.

1019 ~~[(3)] (2) A statement of dissolution and a final summary report may be filed at any~~

1020 time.

1021 ~~[(4)]~~ (3) Each former school board office candidate who is not an officeholder shall
 1022 continue to file the year-end summary report required by Section 20A-11-1302 until the
 1023 statement of dissolution and final summary report required by this section are filed.

1024 Section 17. Section 20A-11-1305 is amended to read:

1025 **20A-11-1305. School board office candidate -- Failure to file statement --**

1026 **Penalties.**

1027 (1) A school board office candidate who fails to file a financial statement by the
 1028 deadline is subject to a fine imposed in accordance with Section 20A-11-1005.

1029 ~~[(2) If a school board office candidate fails to file an interim report described in
 1030 Subsections 20A-11-1303(1)(c)(i) through (iv), the lieutenant governor may send an electronic
 1031 notice to the school board office candidate and the political party of which the school board
 1032 office candidate is a member, if any, that states:]~~

1033 ~~[(a) that the school board office candidate failed to timely file the report; and]~~

1034 ~~[(b) that, if the school board office candidate fails to file the report within 24 hours
 1035 after the deadline for filing the report, the school board office candidate will be disqualified
 1036 and the political party will not be permitted to replace the candidate.]~~

1037 ~~[(3)(a) The lieutenant governor shall disqualify a school board office candidate and
 1038 inform the county clerk and other appropriate election officials that the school board office
 1039 candidate is disqualified if the school board office candidate fails to file an interim report
 1040 described in Subsections 20A-11-1303(1)(c)(i) through (iv) within 24 hours after the deadline
 1041 for filing the report.]~~

1042 ~~[(b) The political party of a school board office candidate who is disqualified under
 1043 Subsection (3)(a) may not replace the school board office candidate.]~~

1044 ~~[(4)(a) If a school board office candidate is disqualified under Subsection (3)(a), the
 1045 election officer shall:]~~

1046 ~~[(i) remove the school board office candidate's name from the ballot; or]~~

1047 ~~[(ii) if removing the school board office candidate's name from the ballot is not
 1048 practicable, inform the voters by any practicable method that the school board office candidate
 1049 has been disqualified and that votes cast for the school board office candidate will not be
 1050 counted.]~~

1051 ~~[(b) An election officer may fulfill the requirement described in Subsection (4)(a) in~~
1052 ~~relation to a mailed ballot, including a military or overseas ballot, by including with the ballot a~~
1053 ~~written notice directing the voter to a public website that will inform the voter whether a~~
1054 ~~candidate on the ballot is disqualified.]~~

1055 ~~[(5) A school board office candidate is not disqualified if:]~~

1056 ~~[(a) the school board office candidate files the reports described in Subsections~~
1057 ~~20A-11-1303(1)(c)(i) through (iv) no later than 24 hours after the applicable deadlines for~~
1058 ~~filing the reports;]~~

1059 ~~[(b) the reports are completed, detailing accurately and completely the information~~
1060 ~~required by this part except for inadvertent omissions or insignificant errors or inaccuracies;~~
1061 ~~and]~~

1062 ~~[(c) the omissions, errors, or inaccuracies described in Subsection (5)(b) are corrected~~
1063 ~~in an amended report or the next scheduled report.]~~

1064 ~~[(6)]~~ (2) (a) Within 60 days after a deadline for the filing of a summary report or the
1065 filing of a financial statement, the lieutenant governor shall review each filed summary report
1066 or a filed financial statement to ensure that:

1067 (i) each school board office candidate who is required to file a summary report has
1068 filed the report; and

1069 (ii) each summary report or financial statement contains the information required by
1070 this part.

1071 (b) If it appears that a school board office candidate has failed to file the summary
1072 report or a financial statement required by law, if it appears that a filed summary report or
1073 financial statement does not conform to the law, or if the lieutenant governor has received a
1074 written complaint alleging a violation of the law or the falsity of any summary report or
1075 financial statement, the lieutenant governor shall, within five days of discovery of a violation or
1076 receipt of a written complaint, notify the school board office candidate of the violation or
1077 written complaint and direct the school board office candidate to file a summary report or
1078 financial statement correcting the problem.

1079 (c) (i) It is unlawful for a school board office candidate to fail to file or amend a
1080 summary report or financial statement within seven days after receiving the notice described in
1081 Subsection ~~[(6)]~~ (2)(b) from the lieutenant governor.

1082 (ii) Each school board office candidate who violates Subsection [~~(6)~~] (2)(c)(i) is guilty
1083 of a class B misdemeanor.

1084 (iii) The lieutenant governor shall report all violations of Subsection [~~(6)~~] (2)(c)(i) to
1085 the attorney general.

1086 (iv) In addition to the criminal penalty described in Subsection [~~(6)~~] (2)(c)(ii), the
1087 lieutenant governor shall impose a civil fine of \$100 against a school board office candidate
1088 who violates Subsection [~~(6)~~] (2)(c)(i).