

**CAMPAIGN FINANCE DISCLOSURE AMENDMENTS**

2012 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Kraig Powell**

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

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**LONG TITLE**

**General Description:**

This bill amends campaign finance provisions related to anonymous cash contributions.

**Highlighted Provisions:**

This bill:

- ▶ prohibits an anonymous cash contribution over \$50;
- ▶ requires a candidate for the office of governor, lieutenant governor, attorney general, state auditor, state treasurer, state legislator, or State Board of Education member to submit an anonymous cash contribution over \$50 to the lieutenant governor for deposit into the General Fund;
- ▶ requires an officeholder to submit an anonymous cash contribution or cash public service assistance over \$50 to the lieutenant governor for deposit into the General Fund;
- ▶ requires a candidate for municipal office to submit an anonymous cash contribution over the reporting limit to the municipal clerk or recorder for deposit into the municipality's General Fund;
- ▶ requires a candidate for county office to submit an anonymous cash contribution over \$50 to the county clerk for deposit into the county's General Fund;
- ▶ requires a candidate for local school board to submit an anonymous cash contribution over \$50 to the school district's business administrator for deposit into the school district's general fund; and



28           ▶ makes technical changes.

29 **Money Appropriated in this Bill:**

30           None

31 **Other Special Clauses:**

32           None

33 **Utah Code Sections Affected:**

34 AMENDS:

35           **10-3-208**, as last amended by Laws of Utah 2008, Chapters 49 and 382

36           **17-16-6.5**, as last amended by Laws of Utah 2008, Chapter 49

37           **20A-11-201**, as last amended by Laws of Utah 2010, Chapter 246

38           **20A-11-301**, as last amended by Laws of Utah 2011, Chapter 347

39           **20A-11-401**, as last amended by Laws of Utah 2011, Chapters 297 and 347

40           **20A-11-904**, as enacted by Laws of Utah 2010, Chapter 389

41           **20A-11-1301**, as last amended by Laws of Utah 2011, Chapter 347



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

44           Section 1. Section **10-3-208** is amended to read:

45           **10-3-208. Campaign finance statement in municipal election.**

46           (1) As used in this section:

47           (a) "Reporting date" means:

48           (i) 10 days before a municipal general election, for a campaign finance statement

49 required to be filed no later than seven days before a municipal general election; and

50           (ii) the day of filing, for a campaign finance statement required to be filed no later than

51 30 days after a municipal primary or general election.

52           (b) "Reporting limit" means:

53           (i) \$50; or

54           (ii) an amount lower than \$50 that is specified in an ordinance of the municipality.

55           (2) (a) (i) Each candidate for municipal office who is not eliminated at a municipal  
56 primary election shall file with the municipal clerk or recorder a campaign finance statement:

57           (A) no later than seven days before the date of the municipal general election; and

58           (B) no later than 30 days after the date of the municipal general election.

59 (ii) Each candidate for municipal office who is eliminated at a municipal primary  
60 election shall file with the municipal clerk or recorder a campaign finance statement no later  
61 than 30 days after the date of the municipal primary election.

62 (b) Each campaign finance statement under Subsection (2)(a) shall:

63 (i) except as provided in Subsection (2)(b)(ii):

64 (A) report all of the candidate's itemized and total:

65 (I) campaign contributions, including in-kind and other nonmonetary contributions,  
66 received before the close of the reporting date; and

67 (II) campaign expenditures made through the close of the reporting date; and

68 (B) identify:

69 (I) for each contribution that exceeds the reporting limit, the amount of the contribution  
70 and the name of the donor;

71 (II) the aggregate total of all contributions that individually do not exceed the reporting  
72 limit; and

73 (III) for each campaign expenditure, the amount of the expenditure and the name of the  
74 recipient of the expenditure; or

75 (ii) report the total amount of all campaign contributions and expenditures if the  
76 candidate receives \$500 or less in campaign contributions and spends \$500 or less on the  
77 candidate's campaign.

78 (c) (i) A person who makes a cash contribution that exceeds the reporting limit shall  
79 disclose the person's name to the candidate who receives the contribution.

80 (ii) If a candidate receives an anonymous cash contribution that exceeds the reporting  
81 limit, the candidate:

82 (A) is not required to report the anonymous contribution; and

83 (B) shall submit the anonymous contribution to the municipal clerk or recorder for  
84 deposit into the municipality's General Fund.

85 (3) (a) A municipality may, by ordinance:

86 (i) provide a reporting limit lower than \$50;

87 (ii) require greater disclosure of campaign contributions and expenditures than is  
88 required in this section; and

89 (iii) impose additional penalties on candidates who fail to comply with the applicable

90 requirements beyond those imposed by this section.

91 (b) A candidate for municipal office is subject to the provisions of this section and not  
92 the provisions of an ordinance adopted by the municipality under Subsection (3)(a) if:

93 (i) the municipal ordinance establishes requirements or penalties that differ from those  
94 established in this section; and

95 (ii) the municipal clerk or recorder fails to notify the candidate of the provisions of the  
96 ordinance as required in Subsection (4).

97 (4) Each municipal clerk or recorder shall, at the time the candidate for municipal  
98 office files a declaration of candidacy, and again 14 days before each municipal general  
99 election, notify the candidate in writing of:

100 (a) the provisions of statute or municipal ordinance governing the disclosure of  
101 campaign contributions and expenditures;

102 (b) the dates when the candidate's campaign finance statement is required to be filed;  
103 and

104 (c) the penalties that apply for failure to file a timely campaign finance statement,  
105 including the statutory provision that requires removal of the candidate's name from the ballot  
106 for failure to file the required campaign finance statement when required.

107 (5) Notwithstanding any provision of Title 63G, Chapter 2, Government Records  
108 Access and Management Act, the municipal clerk or recorder shall:

109 (a) make each campaign finance statement filed by a candidate available for public  
110 inspection and copying no later than one business day after the statement is filed; and

111 (b) make the campaign finance statement filed by a candidate available for public  
112 inspection by:

113 (i) (A) posting an electronic copy or the contents of the statement on the municipality's  
114 website no later than seven business days after the statement is filed; and

115 (B) verifying that the address of the municipality's website has been provided to the  
116 lieutenant governor in order to meet the requirements of Subsection 20A-11-103(5); or

117 (ii) submitting a copy of the statement to the lieutenant governor for posting on the  
118 website established by the lieutenant governor under Section 20A-11-103 no later than two  
119 business days after the statement is filed.

120 (6) (a) If a candidate fails to file a campaign finance statement before the municipal

121 general election by the deadline specified in Subsection (2)(a)(i)(A), the municipal clerk or  
122 recorder shall inform the appropriate election official who:

123 (i) shall:

124 (A) if practicable, remove the candidate's name from the ballot by blacking out the  
125 candidate's name before the ballots are delivered to voters; or

126 (B) if removing the candidate's name from the ballot is not practicable, inform the  
127 voters by any practicable method that the candidate has been disqualified and that votes cast for  
128 the candidate will not be counted; and

129 (ii) may not count any votes for that candidate.

130 (b) Notwithstanding Subsection (6)(a), a candidate who files a campaign finance  
131 statement seven days before a municipal general election is not disqualified if:

132 (i) the statement details accurately and completely the information required under  
133 Subsection (2)(b), except for inadvertent omissions or insignificant errors or inaccuracies; and

134 (ii) the omissions, errors, or inaccuracies are corrected in an amended report or in the  
135 next scheduled report.

136 (7) A campaign finance statement required under this section is considered filed if it is  
137 received in the municipal clerk or recorder's office by 5 p.m. on the date that it is due.

138 (8) (a) A private party in interest may bring a civil action in district court to enforce the  
139 provisions of this section or an ordinance adopted under this section.

140 (b) In a civil action under Subsection (8)(a), the court may award costs and attorney's  
141 fees to the prevailing party.

142 Section 2. Section **17-16-6.5** is amended to read:

143 **17-16-6.5. Campaign financial disclosure in county elections.**

144 (1) (a) [~~By January 1, 1996, each~~] Each county shall adopt an ordinance establishing  
145 campaign finance disclosure requirements for candidates for county office.

146 (b) The ordinance shall include:

147 (i) a requirement that each candidate for county office report [~~his~~] the candidate's  
148 itemized and total campaign contributions and expenditures at least once within the two weeks  
149 before the election and at least once within two months after the election;

150 (ii) a definition of "contribution" and "expenditure" that requires reporting of  
151 nonmonetary contributions such as in-kind contributions and contributions of tangible things;

152 and

153 (iii) a requirement that the financial reports identify:

154 (A) for each contribution of more than \$50, if the name of the donor of the contribution  
155 is known, the name of the donor of the contribution and the amount of the contribution; and

156 (B) for each expenditure, the name of the recipient and the amount of the expenditure.

157 (c) The ordinance shall require:

158 (i) a person who makes a cash contribution that exceeds \$50 to disclose the person's  
159 name to the candidate who receives the contribution; and

160 (ii) a candidate who receives an anonymous cash contribution that exceeds \$50 to  
161 submit the contribution to the county clerk for deposit into the county's General Fund.

162 (2) ~~[(a) Except as provided in Subsection (2)(b), if]~~ If any county fails to adopt a  
163 campaign finance disclosure ordinance [by January 1, 1996] described in Subsection (1),  
164 candidates for county office shall comply with the financial reporting requirements contained  
165 in Subsections (3) through [(6)] (7).

166 ~~[(b) If, after August 1, 1995, any county adopts a campaign finance ordinance meeting~~  
167 ~~the requirements of Subsection (1), that county need not comply with the requirements of~~  
168 ~~Subsections (3) through (6).]~~

169 (3) (a) Except as provided in Subsection (3)(b), and if there is no county ordinance  
170 meeting the requirements of this section, each candidate for elective office in any county who  
171 is not required to submit a campaign financial statement to the lieutenant governor shall file a  
172 signed campaign financial statement with the county clerk:

173 (i) seven days before the date of the regular general election, reporting each  
174 contribution of more than \$50 and each expenditure as of 10 days before the date of the regular  
175 general election; and

176 (ii) no later than 30 days after the date of the regular general election.

177 (b) Candidates for community council offices are exempt from the requirements of this  
178 section.

179 (4) (a) The statement filed seven days before the regular general election shall include:

180 (i) a list of each contribution of more than \$50 received by the candidate if the name of  
181 the donor is known, and the name of the donor;

182 (ii) an aggregate total of all contributions of \$50 or less received by the candidate; and

183 (iii) a list of each expenditure for political purposes made during the campaign period,  
184 and the recipient of each expenditure.

185 (b) The statement filed 30 days after the regular general election shall include:

186 (i) a list of each contribution of more than \$50 received after the cutoff date for the  
187 statement filed seven days before the election, and the name of the donor;

188 (ii) an aggregate total of all contributions of \$50 or less received by the candidate after  
189 the cutoff date for the statement filed seven days before the election; and

190 (iii) a list of all expenditures for political purposes made by the candidate after the  
191 cutoff date for the statement filed seven days before the election, and the recipient of each  
192 expenditure.

193 (5) Candidates for elective office in any county who are eliminated at a primary  
194 election shall file a signed campaign financial statement containing the information required by  
195 this section not later than 30 days after the primary election.

196 (6) (a) A person who makes a cash contribution that exceeds \$50 shall disclose the  
197 person's name to the candidate who receives the contribution.

198 (b) If a candidate receives an anonymous cash contribution that exceeds \$50, the  
199 candidate shall submit the contribution to the county clerk for deposit into the county's General  
200 Fund.

201 [~~(6)~~] (7) Any person who fails to comply with this section is guilty of an infraction.

202 [~~(7)~~] (8) Counties may, by ordinance, enact requirements that:

203 (a) require greater disclosure of campaign contributions and expenditures; and

204 (b) impose additional penalties.

205 [~~(8)~~] (9) (a) If a candidate fails to file an interim report due before the election, the  
206 county clerk shall, after making a reasonable attempt to discover if the report was timely  
207 mailed, inform the appropriate election officials who:

208 (i) shall, if practicable, remove the name of the candidate by blacking out the  
209 candidate's name before the ballots are delivered to voters; or

210 (ii) shall, if removing the candidate's name from the ballot is not practicable, inform  
211 the voters by any practicable method that the candidate has been disqualified and that votes  
212 cast for the candidate will not be counted; and

213 (iii) may not count any votes for that candidate.

214 (b) Notwithstanding Subsection [~~(8)~~] (9)(a), a candidate is not disqualified if:  
215 (i) the candidate files the reports required by this section;  
216 (ii) those reports are completed, detailing accurately and completely the information  
217 required by this section except for inadvertent omissions or insignificant errors or inaccuracies;  
218 and

219 (iii) those omissions, errors, or inaccuracies are corrected in an amended report or in  
220 the next scheduled report.

221 (c) A report is considered filed if:

222 (i) it is received in the county clerk's office no later than 5 p.m. on the date that it is  
223 due;

224 (ii) it is received in the county clerk's office with a [~~U.S.~~] United States Postal Service  
225 postmark three days or more before the date that the report was due; or

226 (iii) the candidate has proof that the report was mailed, with appropriate postage and  
227 addressing, three days before the report was due.

228 [~~(9)~~] (10) (a) Any private party in interest may bring a civil action in district court to  
229 enforce the provisions of this section or any ordinance adopted under this section.

230 (b) In a civil action filed under Subsection [~~(9)~~] (10)(a), the court shall award costs and  
231 attorney's fees to the prevailing party.

232 [~~(10)~~] (11) Notwithstanding any provision of Title 63G, Chapter 2, Government  
233 Records Access and Management Act, the county clerk shall:

234 (a) make each campaign finance statement filed by a candidate available for public  
235 inspection and copying no later than one business day after the statement is filed; and

236 (b) make the campaign finance statement filed by a candidate available for public  
237 inspection by:

238 (i) (A) posting an electronic copy or the contents of the statement on the county's  
239 website no later than seven business days after the statement is filed; and

240 (B) verifying that the address of the county's website has been provided to the  
241 lieutenant governor in order to meet the requirements of Subsection 20A-11-103(5); or

242 (ii) submitting a copy of the statement to the lieutenant governor for posting on the  
243 website established by the lieutenant governor under Section 20A-11-103 no later than two  
244 business days after the statement is filed.



245 Section 3. Section **20A-11-201** is amended to read:

246 **20A-11-201. State office candidate -- Separate bank account for campaign funds.**

247 (1) (a) [Each] Except as provided by Subsection (1)(b), each state office candidate or  
248 the candidate's personal campaign committee shall deposit each contribution and public service  
249 assistance received in one or more separate campaign accounts in a financial institution.

250 (b) If a state office candidate receives an anonymous cash contribution that exceeds  
251 \$50, the state office candidate:

252 (i) shall submit the contribution to the lieutenant governor for deposit into the General  
253 Fund; and

254 (ii) is not required to report the contribution.

255 ~~(b)~~ (c) A state office candidate or a candidate's personal campaign committee may not  
256 use money deposited in a campaign account for:

257 (i) a personal use expenditure; or

258 (ii) an expenditure prohibited by law.

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

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

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

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

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

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

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

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

280 (b) Each state office candidate shall report each contribution and public service  
281 assistance to the lieutenant governor within 30 days after the contribution or public service  
282 assistance is received.

283 Section 4. Section 20A-11-301 is amended to read:

284 **20A-11-301. Legislative office candidate -- Campaign finance requirements --**  
285 **Candidate as a political action committee officer.**

286 (1) (a) (i) ~~[Each]~~ Except as provided by Subsection (1)(b), each legislative office  
287 candidate shall deposit each contribution and public service assistance received in one or more  
288 separate accounts in a financial institution that are dedicated only to that purpose.

289 (ii) A legislative office candidate may:

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

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

294 (b) If a legislative office candidate receives an anonymous contribution that exceeds  
295 \$50, the legislative office candidate:

296 (i) shall submit the contribution to the lieutenant governor for deposit into the General  
297 Fund; and

298 (ii) is not required to report the contribution.

299 ~~[(b)]~~ (c) A legislative office candidate or the candidate's personal campaign committee  
300 may not use money deposited in an account described in Subsection (1)(a)(i) for:

301 (i) a personal use expenditure; or

302 (ii) an expenditure prohibited by law.

303 (2) A legislative office candidate may not deposit or mingle any contributions or public  
304 service assistance received into a personal or business account.

305 (3) If a person who is no longer a legislative candidate chooses not to expend the  
306 money remaining in a campaign account, the person shall continue to file the year-end

307 summary report required by Section 20A-11-302 until the statement of dissolution and final  
308 summary report required by Section 20A-11-304 are filed with the lieutenant governor.

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

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

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

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

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

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

324 (b) Each legislative office candidate shall report each contribution and public service  
325 assistance to the lieutenant governor within 30 days after the contribution or public service  
326 assistance is received.

327 Section 5. Section **20A-11-401** is amended to read:

328 **20A-11-401. Officeholder financial reporting requirements -- Year-end summary**  
329 **report -- Officeholder as a political action committee officer -- Deposit of anonymous**  
330 **contribution.**

331 (1) (a) Each officeholder shall file a summary report by January 10 of each year.

332 (b) An officeholder that is required to file a summary report both as an officeholder and  
333 as a candidate for office under the requirements of this chapter may file a single summary  
334 report as a candidate and an officeholder, provided that the combined report meets the  
335 requirements of:

336 (i) this section; and

337 (ii) the section that provides the requirements for the summary report filed by the

338 officeholder in the officeholder's capacity of a candidate for office.

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

341 (i) the net balance of the last summary report, if any;

342 (ii) a single figure equal to the total amount of receipts received since the last summary  
343 report, if any;

344 (iii) a single figure equal to the total amount of expenditures made since the last  
345 summary report, if any;

346 (iv) a detailed listing of each contribution and public service assistance received since  
347 the last summary report;

348 (v) for each nonmonetary contribution:

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

351 (B) a specific description of the contribution;

352 (vi) a detailed listing of each expenditure made since the last summary report;

353 (vii) for each nonmonetary expenditure, the fair market value of the expenditure;

354 (viii) a net balance for the year consisting of the net balance from the last summary  
355 report plus all receipts minus all expenditures; and

356 (ix) the name of a political action committee for which the officeholder is designated  
357 as an officer who has primary decision-making authority under Section 20A-11-601.

358 (b) (i) For all individual contributions or public service assistance of \$50 or less, a  
359 single aggregate figure may be reported without separate detailed listings.

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

362 (c) In preparing the report, all receipts and expenditures shall be reported as of  
363 December 31 of the previous year.

364 (3) The summary report shall contain a paragraph signed by the officeholder certifying  
365 that, to the best of the officeholder's knowledge, all receipts and all expenditures have been  
366 reported as of December 31 of the last calendar year and that there are no bills or obligations  
367 outstanding and unpaid except as set forth in that report.

368 (4) An officeholder may:

369 (a) receive public service assistance from a political action committee registered under  
370 Section 20A-11-601; and

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

373 (5) (a) If an officeholder receives an anonymous cash contribution or cash public  
374 service assistance that exceeds \$50, the candidate:

375 (i) except as provided by Subsection (5)(b), shall submit the contribution or public  
376 service assistance to the lieutenant governor for deposit into the General Fund; and

377 (ii) is not required to report the contribution or public service assistance.

378 (b) A local school board member shall submit an anonymous cash contribution or cash  
379 public service assistance that exceeds \$50 to the school district's business administrator for  
380 deposit into the school district's general fund.

381 Section 6. Section **20A-11-904** is amended to read:

382 **20A-11-904. Contribution given in another's name prohibited -- Anonymous**  
383 **contribution prohibited.**

384 A person may not:

385 (1) make a contribution in the name of another;

386 (2) knowingly permit another to make a contribution in the person's name; [~~or~~]

387 (3) knowingly accept a contribution made by one person in the name of another[-]; or

388 (4) make a contribution that exceeds \$50 without disclosing the person's name.

389 Section 7. Section **20A-11-1301** is amended to read:

390 **20A-11-1301. School board office candidate -- Campaign finance requirements --**  
391 **Candidate as a political action committee officer.**

392 (1) (a) (i) [~~Each~~] Except as provided by Subsection (1)(b), each school board office  
393 candidate shall deposit each contribution and public service assistance received in one or more  
394 separate accounts in a financial institution that are dedicated only to that purpose.

395 (ii) A school board office candidate may:

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

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

400           (b) (i) If a candidate for the State Board of Education receives an anonymous  
401 contribution that exceeds \$50, the candidate:  
402           (A) shall submit the contribution to the lieutenant governor for deposit into the General  
403 Fund; and  
404           (B) is not required to report the contribution.  
405           (ii) If a candidate for local school board receives an anonymous contribution that  
406 exceeds \$50, the candidate:  
407           (A) shall submit the contribution to the school district's business administrator for  
408 deposit into the school district's general fund; and  
409           (B) is not required to report the contribution.  
410           ~~(b)~~ (c) A school board office candidate may not use money deposited in an account  
411 described in Subsection (1)(a)(i) for:  
412           (i) a personal use expenditure; or  
413           (ii) an expenditure prohibited by law.  
414           (2) A school board office candidate may not deposit or mingle any contributions or  
415 public service assistance received into a personal or business account.  
416           (3) A school board office candidate may not make any political expenditures prohibited  
417 by law.  
418           (4) If a person who is no longer a school board candidate chooses not to expend the  
419 money remaining in a campaign account, the person shall continue to file the year-end  
420 summary report required by Section 20A-11-1302 until the statement of dissolution and final  
421 summary report required by Section 20A-11-1304 are filed with:  
422           (a) the lieutenant governor in the case of a state school board candidate; and  
423           (b) the county clerk, in the case of a local school board candidate.  
424           (5) (a) Except as provided in Subsection (5)(b) and Section 20A-11-402, a person who  
425 is no longer a school board candidate may not expend or transfer the money in a campaign  
426 account in a manner that would cause the former school board candidate to recognize the  
427 money as taxable income under federal tax law.  
428           (b) A person who is no longer a school board candidate may transfer the money in a  
429 campaign account in a manner that would cause the former school board candidate to recognize  
430 the money as taxable income under federal tax law if the transfer is made to a campaign

431 account for federal office.

432 (6) (a) As used in this Subsection (6) and Section 20A-11-1303, "received" means:

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

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

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

439 (b) Each school board office candidate shall report to the chief election officer each  
440 contribution and public service assistance within 30 days after the contribution or public  
441 service assistance is received.

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**Legislative Review Note**

as of 2-20-12 11:53 AM

**Office of Legislative Research and General Counsel**