

# Political Committee Handbook



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## Table of Contents

<b>Chapter 1: Background</b> .....	<b>1</b>
Other Resources and Websites.....	1
<b>Chapter 2: Campaign Financing</b> .....	<b>2</b>
<b>Chapter 3: Glossary of Terms</b> .....	<b>3</b>
<b>Chapter 4: Political Committee</b> .....	<b>6</b>
When and What to File .....	7
Where to File (Area, Scope, Jurisdiction).....	8
Disbandment/Dissolution .....	9
Cancellation of Registration.....	9
<b>Chapter 5: Campaign Treasurers</b> .....	<b>10</b>
Duties and Responsibilities .....	10
Resignation or Removal .....	10
<b>Chapter 6: Campaign Depository</b> .....	<b>11</b>
Primary Campaign Depository .....	11
Secondary Campaign Depository.....	11
Separate Interest-Bearing Accounts and Certificates of Deposit.....	12
Campaign Checks .....	12
Credit Cards.....	13
Debit Cards.....	13
<b>Chapter 7: Contributions</b> .....	<b>14</b>
In-Kind Contributions.....	14
Loans .....	15
Cash Contributions.....	15
Money Order, Debit and Credit Card Contributions.....	15
Contributions via Online Payment Service Organizations .....	15
Contribution Limits .....	16
Deadlines for Accepting Contributions.....	16
Violations .....	16
<b>Chapter 8: Expenditures</b> .....	<b>17</b>
General Requirements .....	17
Checks .....	18

Petty Cash Funds.....	18
Independent Expenditures .....	19
Credit Cards.....	20
Debit Cards.....	21
Deadlines for Making Contributions to Candidates ( <i>See Appendix D</i> ) .....	21
<b>Chapter 9: Recordkeeping .....</b>	<b>22</b>
Bookkeeping.....	22
Preservation of Account Records .....	22
Contributions .....	23
Expenditures .....	23
Inspections .....	24
<b>Chapter 10: Filing Campaign Reports .....</b>	<b>25</b>
Where to File.....	25
When to File.....	25
Penalty for Late Filing .....	26
Notice of No Activity.....	26
Special Election Reports.....	27
Incomplete Reports .....	27
Reporting Total Sums.....	27
Reporting Contributions .....	28
Returning Contributions .....	28
Reporting Expenditures .....	29
Reporting Other Distributions .....	30
<b>Chapter 11: Electronic Filing of Campaign Reports .....</b>	<b>31</b>
Accessing the EFS.....	31
Creating Reports .....	31
Submitting Reports .....	32
Electronic Receipts.....	32
Help Line and User Guide .....	32
<b>Chapter 12: Electioneering Communications.....</b>	<b>33</b>
Definition .....	33
Electioneering Communication Disclaimers.....	34
Electioneering Communication Telephone Call Disclaimer.....	34

## Political Committee Handbook

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Penalty for Electioneering Communication Disclaimer Violation .....	34
<b>Chapter 13: Political Advertising.....</b>	<b>35</b>
Disclaimers.....	35
Exceptions to Disclaimer Requirements .....	36
Independent Expenditures .....	37
Language Other Than English .....	37
Miscellaneous Provisions.....	37
Use of Closed Captioning and Descriptive Narrative in All Television Broadcasts.....	38
Examples of Disclaimers .....	38
Disclaimers on Novelty Items .....	40
Items Designed to be Worn by a Person .....	41
Bumper Stickers (paid for by a political committee independently of any candidate).....	41
<b>Chapter 14: Telephone Solicitation .....</b>	<b>42</b>
Disclosure requirements.....	42
Prohibitions.....	42
Written authorization requirements .....	42
Penalties.....	43
Registered Agent.....	43
<b>Chapter 15: Florida Elections Commission.....</b>	<b>44</b>
Automatic Fine Appeal Process .....	44
Complaint Process.....	44
<b>Appendix A: Legal References and Rules Cited .....</b>	<b>46</b>
Constitution .....	46
Florida Election Code .....	46
Florida Statutes.....	46
Florida Administrative Code .....	47
Forms .....	47
Division of Elections Advisory Opinions.....	47
Campaign Finance Reporting Guides and System .....	47
<b>Appendix B: Frequently Asked Questions.....</b>	<b>48</b>
<b>Appendix C: DE Reference Guide 0017 – PCs and ECOs .....</b>	<b>52</b>
<b>Appendix D: 2022 Deadlines for Accepting Contributions.....</b>	<b>56</b>

## Chapter 1: Background

This handbook serves only as a quick reference guide for political committees.

This handbook is not a substitute for the [Florida Election Code](#) or applicable constitutional and rule provisions, the text of which controls. Chapters 97-106, Florida Statutes, the [Constitution of the State of Florida](#), Division of Elections' [opinions](#) and [rules](#), Attorney General opinions, county charters, city charters and ordinances, and other sources should be reviewed in their entirety for complete information regarding campaign financing.

All applicable forms and publications are available on the Division of Elections' (Division) website at [dos.myflorida.com/elections/forms-publications](https://dos.myflorida.com/elections/forms-publications).

Please direct any questions to either your county [supervisor of elections](#) or the Division at **850.245.6280**. (See also [Appendix B: Frequently Asked Questions](#).)

### Other Resources and Websites

**Florida Elections Commission**

[www.fec.state.fl.us](http://www.fec.state.fl.us)

**Florida Elected Officials**

[dos.myflorida.com/elections/contacts/elected-officials](https://dos.myflorida.com/elections/contacts/elected-officials)

**Florida Supervisors of Elections**

[dos.myflorida.com/elections/contacts/supervisor-of-elections](https://dos.myflorida.com/elections/contacts/supervisor-of-elections)

**Florida Association of City Clerks**

[www.floridaclerks.org](http://www.floridaclerks.org)

**Florida Attorney General**

[myfloridalegal.com](http://myfloridalegal.com)

**Federal Election Commission**

[www.fec.gov](http://www.fec.gov)

**Florida Department of State - Division of Corporations**

[dos.myflorida.com/sunbiz](https://dos.myflorida.com/sunbiz)

## Chapter 2: Campaign Financing

The [Florida Election Code](#) is comprised of Chapters 97-106, Florida Statutes. [Chapter 106](#), Florida Statutes, regulates campaign financing for all candidates, including judicial candidates, political committees, electioneering communications organizations, and political parties. It does not regulate campaign financing for candidates for federal office.

The Division, among other duties:

- Oversees the interpretation of and provides guidance on the election laws.  
*(Section [97.012\(1\)](#), Fla. Stat.)*
- Provides advisory opinions to supervisors of elections, candidates, local officers having election-related duties, political parties, political committees, or other persons or organizations engaged in political activity, relating to any provisions or possible violations of Florida election laws with respect to actions such person or entity has taken or proposes to take.  
*(Section [106.23\(2\)](#), Fla. Stat.)*
- Conducts audits with respect to reports and statements filed under [Chapter 106](#), Florida Statutes.  
*(Section [106.22\(6\)](#), Fla. Stat.)*
- Reports to the Florida Elections Commission any apparent violations of [Chapter 106](#), Florida Statutes.  
*(Section [106.22\(7\)](#), Fla. Stat.)*
- Prescribes rules and regulations to carry out the provisions of [Chapter 106](#), Florida Statutes.  
*(Sections [106.22](#) and [106.23](#), Fla. Stat.)*

## Chapter 3: Glossary of Terms

**Campaign Fund Raiser:** Any affair held to raise funds to be used in a campaign for public office.

*(Section [106.011\(1\)](#), Fla. Stat.)*

**Campaign Treasurer:** An individual appointed by a candidate or political committee as provided for in [Chapter 106](#), Florida Statutes.

*(Section [106.011\(2\)](#), Fla. Stat.)*

**Candidate:** Any person to whom any one or more of the following applies:

- Seeks to qualify for nomination or election by means of the petitioning process;
- Seeks to qualify for election as a write-in candidate;
- Receives contributions or makes expenditures, or gives their consent for any other person to receive contributions or make expenditures, with a view to bringing about their nomination or election to, or retention in, public office;
- Appoints a campaign treasurer and designates a primary depository; or
- Files qualification papers and subscribes to a candidate's oath as required by law.

This definition does not include an individual seeking a publicly elected position for a political party executive committee.

*(Sections [97.021\(7\)](#) and [106.011\(3\)](#), Fla. Stat.)*

**Contribution:** (See Section [106.011\(5\)](#), Florida Statutes, and [Chapter 7: Contributions](#).)

**Election:** A primary election, special primary election, general election, special election, or municipal election held in this state for the purpose of nominating or electing candidates to public office, choosing delegates to the national nominating conventions of political parties, selecting a member of a political party executive committee, or submitting an issue to the electors for their approval or rejection.

*(Section [106.011\(7\)](#), Fla. Stat.)*

**Electioneering Communication:** (See Section [106.011\(8\)](#), Florida Statutes, and [Chapter 12: Electioneering Communications](#).)

**Expenditure:** (See Section [106.011\(10\)](#), Florida Statutes, and [Chapter 8: Expenditures](#).)

**Filing Officer:** The person before whom a candidate qualifies or the agency or officer with whom a political committee or electioneering communications organization registers.

*(Section [106.011\(11\)](#), Fla. Stat.)*

**General Election:** An election held on the first Tuesday after the first Monday in November in the even-numbered years, for the purpose of filling national, state, county, and district offices and for voting on constitutional amendments not otherwise provided for by law.

*(Section [97.021\(17\)](#), Fla. Stat.)*

**Independent Expenditure:** (See Section [106.011\(12\)](#), Florida Statutes, and [Chapter 8: Expenditures](#).)

**In-Kind Contribution:** (See [Chapter 7: Contributions](#).)

**Issue:** A proposition that is required by the State Constitution, by law or resolution of the Legislature, or by the charter, ordinance, or resolution of a political subdivision of this state to be submitted to the electors for their approval or rejection at an election, or a proposition for which a petition is circulated in order to have such proposition placed on the ballot at an election.

*(Section [106.011\(13\)](#), Fla. Stat.)*

**Judicial Office:** Includes the office of Justice of the Supreme Court, judge of a district court of appeal, judge of a circuit court, and county court judge. A judicial office is a nonpartisan office and a candidate for election or retention thereto is prohibited from campaigning or qualifying for such an office based on party affiliation.

*(Section [105.011](#), Fla. Stat.)*

**Minor Political Party:** Any group which on January 1 preceding a primary election does not have registered as members five percent of the total registered electors of the state.

*(Section [97.021\(20\)](#), Fla. Stat.)*

**Nominal Value:** Having a retail value of \$10 or less.

*(Section [97.021\(22\)](#), Fla. Stat.)*

**Nonpartisan Office:** An office for which a candidate is prohibited from campaigning or qualifying for election or retention in office based on party affiliation.

*(Sections [97.021\(23\)](#) and [106.143\(3\)](#), Fla. Stat.)*

**Office Account:** A candidate elected to office or a candidate who will be elected to office by virtue of them being unopposed may transfer funds from the campaign account to an office account up to limits listed under Section [106.141\(5\)](#), Florida Statutes. This fund must be used only for legitimate expenses in connection with the candidate's public office.

*(Section [106.141](#), Fla. Stat.)*



**Person:** An individual or a corporation, association, firm, partnership, joint venture, joint stock company, club, organization, estate, trust, business trust, syndicate, or other combination of individuals having collective capacity. The term includes a political party, affiliated party committee, or political committee.

*(Section [106.011\(14\)](#), Fla. Stat.)*

**Petty Cash:** Cash accumulated pursuant to statutory limits and spent in amounts of less than \$100 to be used only for office supplies, transportation expenses, and other necessities by the candidate or political committee.

*(Sections [106.07](#) and [106.12](#), Fla. Stat.)*

**Political Advertisement:** (See Section [106.011\(15\)](#), Florida Statutes, and [Chapter 13: Political Advertising](#).)

**Primary Election:** An election held preceding the general election for the purpose of nominating a party nominee to be voted for in the general election to fill a national, state, county, or district office.

*(Section [97.021\(31\)](#), Fla. Stat.)*

**Public Office:** A state, county, municipal, or school or other district office or position that is filled by vote of the electors.

*(Section [106.011\(17\)](#), Fla. Stat.)*

**Special Election:** Called for the purpose of voting on a party nominee to fill a vacancy in the national, state, county, or district office.

*(Section [97.021\(36\)](#), Fla. Stat.)*

**Special Primary Election:** A special nomination election designated by the Governor, called for the purpose of nominating a party nominee to be voted on in a general or special election.

*(Section [97.021\(37\)](#), Fla. Stat.)*

**Statewide Office:** Governor, Cabinet (Attorney General, Chief Financial Officer, and Commissioner of Agriculture), and Supreme Court Justice.

**Unopposed Candidate:** A candidate for nomination or election to an office who, after the last day on which any person, including a write-in candidate, may qualify, is without opposition in the election at which the office is to be filled or who is without such opposition after such date as a result of any primary election or of withdrawal by other candidates seeking the same office. A candidate is not an unopposed candidate if there is a vacancy to be filled under Section [100.111\(3\)](#), Florida Statutes, if there is a legal proceeding pending regarding the right to a ballot position for the office sought by the candidate, or if the candidate is seeking retention as a justice or judge.

*(Section [106.011\(18\)](#), Fla. Stat.)*

## Chapter 4: Political Committee

A **political committee** means:

1. A combination of two or more individuals, or a person other than an individual, that, in an aggregate amount in excess of \$500 during a single calendar year:
  - a. Accepts contributions for the purpose of making contributions to any candidate, political committee, affiliated party committee or political party;
  - b. Accepts contributions for the purpose of expressly advocating the election or defeat of a candidate or issue;
  - c. Makes expenditures that expressly advocate the election or defeat of a candidate or issue; or
  - d. Makes contributions to a common fund, other than a joint checking account between spouses, from which contributions are made to any candidate, political committee, or political party.
2. The sponsor of a proposed constitutional amendment by initiative who intends to seek the signatures of registered electors.

A **political committee** is not an electioneering communications organization, an affiliated party committee, or a political party executive committee.

Additionally, the following entities are not considered political committees for purposes of [Chapter 106](#), Florida Statutes: Corporations regulated by [Chapter 607](#) or [Chapter 617](#) or other business entities formed for purposes other than to support or oppose issues or candidates, if their political activities are limited to contributions to candidates, political parties, affiliated party committees, or political committees or expenditures in support of or opposition to an issue from corporate or business funds and if no contributions are received by such corporations or business entities. (See [Appendix C](#) for a comparison of a Political Committee and an Electioneering Communications Organization.)

(Section [106.011\(16\)](#), Fla. Stat.)

## When and What to File

### Form DS-DE 5, Statement of Organization of Political Committee

This form must be filed within 10 days after the committee receives contributions or makes expenditures in excess of \$500, or seeks the signatures of registered voters in support of an initiative. If a political committee is organized within 10 days of any election, it shall immediately file the Statement of Organization.

The form is considered “filed” only when the filing officer receives the form **and** determines that the form is complete with *original* signatures.) Form [DS-DE 5](#) contains 12 fields of information that must be completed as indicated on the form .

Any change in information previously submitted in a statement of organization shall be reported to the agency or officer with whom such committee is required to register within 10 days following the change.

*(Section [106.03\(1\), \(2\), and \(4\)](#), Fla. Stat.)*

### Form DS-DE 6, Appointment of Campaign Treasurer and Designation of Campaign Depository for Political Committees

This form must accompany the Statement of Organization and is effective when signed by both the campaign treasurer and chairperson. The original document is filed with the filing officer. This appointment is considered “filed” only when the filing officer receives the original form (not upon its mailing) **and** determines that form is complete with original *written* signatures.

A political committee must have one campaign treasurer and may appoint up to three deputy treasurers. Deputy campaign treasurers are appointed in the same manner as the campaign treasurer by filing Form [DS-DE 6](#) with the filing officer.

*(Section [106.021](#), Fla. Stat.)*

### Form DS-DE 41, Registered Agent Statement of Appointment

Each political committee shall have and continuously maintain in this state a registered office and a registered agent. The political committee must file the Registered Agent Statement of Appointment at the same time the committee files the Statement of Organization of Political Committee. A political committee may change the registered agent appointment by filing Form [DS-DE 41](#) indicating it is a “change of appointment.” A registered agent may also resign their appointment by filing a written statement of resignation with the filing officer. A political committee without a registered agent may not make expenditures or accept contributions until Form [DS-DE 41](#) has been filed with the filing officer.

*(Section [106.022](#), Fla. Stat.)*

### Where to File (Area, Scope, Jurisdiction)

- **Division:** Political committees supporting or opposing statewide, legislative, multi-county candidates and/or issues.
- **Supervisor of Elections:** Political committees supporting or opposing countywide or less than countywide candidates and/or issues (except municipal).
- **Municipal Clerk:** Political committees supporting or opposing only municipal candidates and/or issues.

**Exception:** Any political committee which would be required to file in two or more locations need only file with the Division.

*(Section [106.03\(3\)](#), Fla. Stat.)*

**Note:** When submitting an application for a new political committee you may use the exact wording above as applicable to put in Box 3 of Form [DS-DE 5](#), to describe the committee's area, scope, and jurisdiction or you may be more specific.

## Disbandment/Dissolution

Any committee, which after having filed one or more statements of organization, disbands or determines it will no longer receive contributions or make expenditures during the calendar year in an aggregate amount exceeding \$500 shall notify the filing officer. (The committee may voluntarily disband by filing a written statement, signed by the chairperson, treasurer, or registered agent, with the filing officer.) As a result, the committee will be closed and must dispose of its funds pursuant to its statement on the Form [DS-DE 5](#), Item 10.

The campaign treasurer's report due immediately following the committee's disbandment notice to the filing officer will serve as the committee's final report.

*(Section [106.03\(5\)](#), Fla. Stat.)*

## Cancellation of Registration

The filing officer shall cancel the registration of a political committee when:

- The committee fails to maintain a registered office and a registered agent.
- The committee fails to file the appointment of a successor within 10 days after the death, resignation or removal of its campaign treasurer.
- The committee fails to file the appointment of successor within 10 days after the death, resignation or removal of its chairperson.
- The committee fails to file campaign treasurer's reports for more than six months.
- The committee's aggregate reported financial activity in each of two consecutive calendar years is \$500 or less, unless the committee is only registered and required to report as the sponsor of a proposed constitutional amendment by initiative who intended to seek the signatures of registered voters.
- The committee has an unpaid fine or civil penalty imposed under [Chapter 106](#), Florida Statutes, which has become final, meaning all appeals regarding the imposition of the fine or civil penalty have been exhausted or the time for such appeals has passed.

*(Section [106.03\(7\)](#), Fla. Stat., and Rule [1S-2.021](#), F.A.C.)*

## Chapter 5: Campaign Treasurers

### Duties and Responsibilities

The campaign treasurer *must*:

- Keep detailed accounts of all contributions received and all expenditures made by or on behalf of the political committee. Such accounts must be kept current within not more than two days after the date a contribution is received or an expenditure is made.
- Keep detailed accounts of all deposits made in any separate interest-bearing account or certificate of deposit and all withdrawals made from these accounts to the primary depository and all interest earned.
- Preserve all accounts for at least two years after the date of the election to which the accounts refer.
- File regular reports of all contributions received and expenditures made, by or on behalf of such political committee.

The campaign treasurer may be fined \$1,000 or more, or be subjected to criminal penalties, for failing to file a campaign report or filing an incomplete or inaccurate report.

Deputy campaign treasurers may exercise any of the powers and duties of the campaign treasurer when specifically authorized to do so by the campaign treasurer and chairperson.

Accounts, including separate interest-bearing accounts and certificates of deposit, kept by the campaign treasurer of the political committee may be inspected under reasonable circumstances before, during, or after the election to which the accounts refer by any authorized representative of the Division of Elections or the Florida Elections Commission.

(Sections [106.021](#), [106.06](#), [106.07](#), [106.19](#), and [106.265](#), Fla. Stat.)

### Resignation or Removal

A campaign or deputy treasurer may resign or be removed by the political committee, respectively as follows:

- Written notice of *resignation* to the committee by the campaign treasurer.
- Written notice of *removal* to the campaign treasurer by the committee.

**Note:** The written notice is not effective until a signed copy is also filed with the filing officer.

In the case of death, resignation, or removal of a campaign treasurer or deputy treasurer, the political committee shall appoint a successor by certifying the name and address to the filing officer on a new Form [DS-DE 6](#) completed in its entirety with *original* signatures.

(Section [106.021\(2\)](#), Fla. Stat.)

## Chapter 6: Campaign Depository

### Primary Campaign Depository

A political committee shall designate a primary campaign depository with any bank, savings and loan association, or credit union authorized to do business in the state of Florida. A political committee that deposits all contributions in a national depository is not required to designate a depository in Florida. All contributions must be deposited into such account and all expenditures must be drawn by a check on such account. A political committee must file the name and address of the primary campaign depository with the same officer with whom the political committee registers on Form [DS-DE 6](#) (Appointment of Campaign Treasurer and Designation of Campaign Depository for Political Committees). To update or change the depository, the committee will need to file a new [DS-DE 6](#) with original written signatures of at least one officer.

The campaign account must be separate from any personal or other account and used only for depositing campaign contributions and making expenditures.

All funds received by the campaign treasurer shall, prior to the end of the fifth business day following the receipt thereof, Saturdays, Sundays, and legal holidays excluded, be deposited in a campaign depository designated pursuant to Section [106.021](#), Florida Statutes, in an account that contains the name of the committee.

**Note:** Except for contributions to political committees made by payroll deduction, all deposits must be accompanied by a bank deposit slip containing the name of each contributor and the amount contributed by each.

*(Sections [106.021\(1\)\(b\)](#) and [106.05](#), Fla. Stat.)*

### Secondary Campaign Depository

A political committee may designate one secondary depository in each county where an election is held in which the committee participates for the sole purpose of depositing contributions for transfer into the primary depository.

A political committee must file the name and address of each secondary campaign depository with the same filing officer with whom the committee files the name of their campaign treasurer on Form [DS-DE 6](#).

If a contribution is deposited in a secondary depository, the depository shall forward the full amount of the deposit, along with a copy of the deposit slip, to the primary depository prior to the end of the first business day following the deposit.

*(Section [106.021\(1\)](#), Fla. Stat.)*

## Separate Interest-Bearing Accounts and Certificates of Deposit

In the event funds are available in the primary campaign depository that are not currently needed for the disbursement of expenditures, the campaign treasurer or deputy campaign treasurer may deposit such funds into a separate interest-bearing account designated as “(Name of Committee) Separate Interest-Bearing Campaign Account” or may purchase a certificate of deposit with the available funds.

Any bank, savings and loan association, or credit union authorized to transact business in Florida may be used for this purpose. The separate interest-bearing account or certificate of deposit shall be separate from any personal or other account or certificate of deposit.

Any withdrawal from a separate interest-bearing account or certificate of deposit of the principal or earned interest or any part thereof shall be made only for the purpose of transferring funds to the primary campaign account.

(Sections [106.021\(1\)\(b\)](#) and [106.05](#), Fla. Stat.)

## Campaign Checks

**Note:** When issuing checks from the campaign account, the campaign treasurer or deputy treasurer shall be responsible for the completeness and accuracy of the information on such check and for ensuring that such expenditure is an *authorized* expenditure.

Campaign checks must contain the following information:

- Name of the campaign account of the political committee.
- Account number and name of bank.
- Exact amount of the expenditure.
- Signature of the campaign treasurer or deputy treasurer.
- Exact purpose of the expenditure.
- Name of the payee.

This information may be typed or handwritten on starter checks provided by the bank until printed checks arrive.

(Section [106.11\(1\)](#), Fla. Stat.)



**Example of political committee check:**

ABC Political Committee Campaign Account	Date	7/2/10	0001
<b>PAY TO THE</b>			
<b>ORDER OF</b>	XYZ Lumber Company	\$	200.00
Two Hundred and 00/100			<b>DOLLARS</b>
<b>BANK OF FLORIDA</b>			
TALLAHASSEE, FL 32323			
<b>FOR</b>	Sign materials	Signature of Campaign Treasurer	
012345678 9876543210 0001			

**Credit Cards**

Political committees organized to support or oppose any candidate for statewide office or to support or oppose any statewide issue may obtain, and use in making travel-related campaign expenditures, credit cards. (See [Chapter 8: Expenditures](#).)

(Section [106.125](#), Fla. Stat.)

**Debit Cards**

A political committee may use a debit card to make campaign expenditures. (See [Chapter 8: Expenditures](#).)

(Section [106.11\(2\)](#), Fla. Stat.;  
Division of Elections Advisory Opinion [00-03](#))

## Chapter 7: Contributions

A **contribution** is:

- A gift, subscription, conveyance, deposit, loan, payment or distribution of money or anything of value made for the purpose of influencing the results of an election or making an electioneering communication. These include contributions in-kind having an attributable monetary value in any form.
- A transfer of funds between political committees, between electioneering communications organizations, or any combination of these groups.
- The payment, by a person other than a candidate or political committee of compensation for the personal services of another person which are rendered to a candidate or political committee without charge to the candidate or political committee for such services.
- The transfer of funds by a campaign treasurer or deputy campaign treasurer between a primary depository and a separate interest-bearing account or certificate of deposit. The term includes any interest earned on such account or certificate.

The **exceptions** are:

- Services provided without compensation by individuals volunteering a portion or all of their time on behalf of a political committee including, but not limited to, legal and accounting services.
- Editorial endorsements.

*(Section [106.011\(5\)](#), Fla. Stat.)*

### In-Kind Contributions

In-kind contributions are anything of value made for the purpose of influencing the results of an election. The **exceptions** are:

- Money;
- Personal services provided without compensation by individual volunteers;
- Independent expenditures, as defined in Section [106.011\(12\)](#), Florida Statutes; or
- Endorsements of three or more candidates by affiliated party committees or political parties.

**Note:** Any person who makes an in-kind contribution shall, at the time of making the contribution, place a fair market value on the contribution. In-kind contributions are subject to contribution limitations. Travel conveyed upon private aircraft shall be valued at the actual cost of per person commercial air travel for the same or a substantially similar route.

*(Sections [106.011](#) and [106.055](#), Fla. Stat.;  
Division of Elections Advisory Opinion [09-08](#))*

## Loans

Loans are considered contributions and are subject to contribution limitations. Loans to or from each person or political committee must be reported together with names, addresses, occupations and principal places of business, if any, of the lenders and endorsers, including the date and amount of each loan on the campaign treasurer's report.

*(Sections [106.011\(5\)](#), [106.07\(4\)](#), [106.075](#), and [106.08](#), Fla. Stat.)*

## Cash Contributions

A person may not make an aggregate cash contribution or contribution by means of a cashier's check to the same candidate or committee in excess of \$50 per election.

A person may not accept an aggregate cash contribution or contribution by means of a cashier's check from the same contributor in excess of \$50 per election.

A money order or traveler's check is not considered cash.

**Note:** Cash contributions should be reported on campaign treasurer's reports to include the full name and address of each person who gave a cash contribution during the reporting period, together with the amount and date of such cash contribution.

*(Sections [106.07\(4\)](#) and [106.09](#), Fla. Stat.;  
Division of Elections Advisory Opinion [90-15](#))*

## Money Order, Debit and Credit Card Contributions

A candidate, political committee, or political party may accept contributions via a credit card, debit card, or money order. These contributions are categorized as a "check" for reporting purposes.

*(Section [106.11](#), Fla. Stat.;  
Division of Elections Advisory Opinions [94-02](#) and [00-03](#))*

## Contributions via Online Payment Service Organizations

A candidate, political committee, or political party may use an online payment service organization, such as PayPal, to receive campaign contributions. The contribution would be reported as a check in the entire amount and the transactional fee would then be reported as an expenditure.

*(Division of Elections Advisory Opinion [08-07](#))*

## Contribution Limits

Political committees sponsoring or opposing constitutional amendments proposed by initiative are subject to a \$3000 limit until the amendment reaches ballot position, at which time the limit no longer exists. No other monetary limit exists on contributions to a political committee.

*(Section 106.08, Fla.Stat.; Chapter 2021-16, Laws of Florida)*

Monetary limits exist on contributions from a political committee to a candidate, but not to a political party, an electioneering communications organization, or another political committee. (See [Appendix C.](#))

## Deadlines for Accepting Contributions

Any contribution received by the chair, campaign treasurer, or deputy campaign treasurer of a political committee supporting or opposing a candidate with opposition in an election or supporting or opposing an issue on the ballot in an election **on the day of that election or less than five days before the day of that election** may not be obligated or expended by the committee until after the date of the election, unless such contribution is first fully disclosed.

*(Section [106.08\(4\)](#), Fla. Stat.;  
Worley v. Detzner, 2012 WL 12897964 (N.D. Fla. 2012))*

## Violations

Any candidate; committee chair, campaign treasurer, deputy treasurer, or other officer of any political committee; agent or person acting on behalf of any candidate or political committee; or other person who knowingly and willfully in any of the following, is guilty of a misdemeanor of the first degree, punishable as provided in Section [775.082](#) or [775.083](#), Florida Statutes.

- Accepts a contribution in excess of the limits prescribed by Section [106.08](#), Florida Statutes;
- Fails to report any contribution required to be reported by [Chapter 106](#), Florida Statutes;
- Falsely reports or deliberately fails to include any information required by [Chapter 106](#), Florida Statutes; or
- Makes or authorizes any expenditure in violation of Section [106.11\(4\)](#), Florida Statutes, or any other expenditure prohibited by [Chapter 106](#), Florida Statutes.

*(Section [106.19](#), Fla. Stat.)*

## Chapter 8: Expenditures

An **expenditure** is a purchase, payment, distribution, loan, advance, transfer of funds by a campaign treasurer or deputy campaign treasurer between a primary depository and a separate interest-bearing account or certificate of deposit, or gift of money or anything of value made for the purpose of influencing the results of an election or making an electioneering communication.

An expenditure for an electioneering communication is made when the earliest of the following occurs:

- A person executes a contract for applicable goods or services;
- A person makes payment, in whole or in part, for the production or public dissemination of applicable goods or services; or
- The electioneering communication is publicly disseminated.

*(Section [106.011\(10\)](#), Fla. Stat.)*

### General Requirements

A political committee shall:

- Pay all campaign expenditures by a check drawn on the campaign account (except petty cash);
- Pay for all expenses authorized or incurred for the purchase of goods or services upon final delivery and acceptance of the goods or services; and
- Pay for public utilities such as telephone, electric, gas, water and like services when the bill is received. Utility companies providing services to political committees must charge a deposit sufficient to meet all anticipated charges during a billing period.

**Note:** No campaign manager, treasurer, deputy treasurer, or political committee or any officer or agent thereof, or any person acting on behalf of any of the foregoing, shall authorize any expenses, unless there are sufficient funds on deposit in the primary depository account of the political committee to pay the full amount of the authorized expense, to honor all other checks drawn on such account, which checks are outstanding, and to meet all expenses previously authorized but not yet paid.

“Sufficient funds” means that the funds at issue have been delivered for deposit to the financial institution at which such account is maintained and not that such funds are available for withdrawal in accordance with the deposit rules or the funds availability policies of such financial institution.

*(Sections [106.021\(3\)](#) and [106.11\(4\)](#), Fla. Stat.)*

## Checks

**Note:** Only a campaign treasurer or deputy campaign treasurer is allowed to sign checks drawn on the campaign account. The campaign treasurer or deputy campaign treasurer who signs a check shall be responsible for the completeness and accuracy of the information on the check and for ensuring it is an *authorized* expenditure.

## Petty Cash Funds

A campaign treasurer may provide a petty cash fund for the political committee. To establish a petty cash fund, the campaign treasurer must write a check drawn on the primary campaign account.

A political committee **must**:

- Spend petty cash in amounts of less than \$100 and petty cash may only be used for office supplies, transportation expenses, and other necessities;
- Report the total amount withdrawn and the total amount spent for petty cash in each reporting period; and
- Keep complete records of petty cash, although each expenditure does not have to be reported individually.

A political committee **cannot**:

- Mix cash contributions with petty cash.
- Use petty cash for the purchase of time, space or services from any communications media.

From the day a political committee appoints its campaign treasurer until the close of qualifying for office, the campaign treasurer may withdraw from the campaign account for the purpose of providing a petty cash fund for the political committee \$500 per calendar quarter.

After qualifying is over and until the last election in a given election period in which the political committee participates, the treasurer may withdraw \$100 per week.

(Sections [106.07](#) and [106.12](#), Fla. Stat.;  
Division of Elections Advisory Opinion [06-10](#))

## Independent Expenditures

An independent expenditure means an expenditure made by a person for the purpose of *expressly advocating* the election or defeat of a candidate or issue, which expenditure is not controlled by, coordinated with, or made upon consultation with, any candidate, political committee, or agent of such candidate or committee. An expenditure for such purpose by a person having a contract with the candidate, political committee, or agent of such candidate or committee in a given election period is not deemed an independent expenditure.

**Expressly advocates** means any communication which uses phrases including, but not limited to: “vote for,” “elect,” “support,” “cast your ballot for,” “Smith for Congress,” “vote against,” “defeat,” “oppose,” and “reject.”

(See *Division of Elections Advisory Opinion* [16-12](#))

However, an expenditure for the purpose of expressly advocating the election or defeat of a candidate which is made by the national, state, or county executive committee of a political party, including any subordinate committee of a national, state, or county committee of a political party, an affiliated party committee, or by any political committee, or any other person, is not considered an independent expenditure if the party committee or person:

1. Communicates with the candidate, the candidate's campaign, or an agent of the candidate acting on behalf of the candidate, including any pollster, media consultant, advertising agency, vendor, advisor, or staff member concerning the preparation of, use of, or payment for, the specific expenditure or advertising campaign at issue;
2. Makes a payment in cooperation, consultation, or concert with, at the request or suggestion of, or pursuant to any general or particular understanding with the candidate, the candidate's campaign, a political committee supporting the candidate, or an agent of the candidate relating to the specific expenditure or advertising campaign at issue;
3. Makes a payment for the dissemination, distribution, or republication, in whole or in part, of a broadcast or a written, graphic, or other form of campaign material prepared by the candidate, the candidate's campaign, or an agent of the candidate, including any pollster, media consultant, advertising agency, vendor, advisor, or staff member;
4. Makes a payment based on information about the candidate's plans, projects, or needs communicated to a member of the committee or person by the candidate or any agent of the candidate, provided the committee or person uses the information in any way, in whole or in part, either directly or indirectly, to design, prepare, or pay for the specific expenditure or advertising campaign at issue;
5. After the last day of the qualifying period prescribed for the candidate, there is a consultation about the candidate's plans, projects, or needs in connection with the candidate's pursuit of election to office and the information is used in any way to plan, create, design, or prepare an independent expenditure or advertising campaign, with:

- a. An officer, director, employee or agent of a national, state or county executive committee of a political party, or affiliated party committee, that has made or intends to make expenditures in connection with or contributions to the candidate; or
  - b. A person whose professional services have been retained by a national, state or county executive committee of a political party that has made or intends to make expenditures in connection with or contributions to the candidate;
6. After the last day of the qualifying period prescribed for the candidate, retains the professional services of any person also providing those services to the candidate in connection with the candidate's pursuit of election to office; or
  7. Arranges, coordinates, or directs the expenditure, in any way, with the candidate or an agent of the candidate.

*(Section [106.011\(12\)](#), Fla. Stat.)*

See [Chapter 13: Political Advertising](#) for information about applicable political disclaimers paid by independent expenditures and exceptions.

*(Section [106.071\(3\)](#), Fla. Stat.)*

## Credit Cards

Political committees organized to support or oppose any candidate for statewide office (Governor, Cabinet, and Supreme Court Justice) or issue may obtain a credit card under the following conditions:

- The credit card is used in making travel-related campaign expenditures to include transportation, lodging, meals and other travel expenses incurred.
- The credit card is obtained from the same bank designated as the primary campaign depository.
- The credit card is in the name of the political committee and the name reflects that it is a campaign account.
- A copy of the agreement or contract between the political committee and bank, along with a list of all persons authorized to use the credit card, must be filed with the Division of Elections prior to being used.
- The credit card must expire no later than midnight of the last day of the month of the general election.
- Each statement received from the issuer of the credit card must be paid upon receipt.

**Note:** Political committees other than those stated above may **not** use credit cards.

*(Section [106.125](#), Fla. Stat.)*



## Debit Cards

Debit cards may be used in lieu of campaign checks and are considered bank checks if the following conditions are met:

- The debit card is obtained from the same bank as the primary campaign depository.
- The debit card is issued in the name of the treasurer, deputy treasurer or authorized user.
- The debit card contains the name of the campaign account of the political committee.
- No more than three debit cards are issued.
- The person using the debit card does not receive cash as any part of, or independent of, any transaction for goods or services.

*All debit card receipts **must** contain:*

- Last four digits of the debit card number.
- Exact amount of expenditure.
- Name of payee.
- Signature of campaign treasurer, deputy treasurer or authorized user.
- Exact purpose of expenditure.

Any of the above listed information, if not included on the receipt, may be handwritten on, or attached to, the receipt by the authorized user before submitting to the campaign treasurer. The debit card user shall be responsible for the completeness and accuracy of the information and for ensuring that such expenditure is authorized.

*(Section [106.11\(2\)](#), Fla. Stat, and  
Division of Elections Advisory Opinion [00-03](#))*

## Deadlines for Making Contributions to Candidates (See [Appendix D](#))

Any contribution received by a candidate with opposition in an election, or the campaign treasurer or deputy campaign treasurer, on the day of that election or less than five days prior to the day of that election must be returned to the contributor. It may not be used or expended by or on behalf of the candidate.

**The primary and general elections are considered separate elections for contribution purposes.**

## Chapter 9: Recordkeeping

### Bookkeeping

The Division offers the following best practices to help campaign treasurers in setting up a system to record and maintain campaign information.

- Keep a schedule of due dates for campaign treasurer's reports. For a calendar of election and reporting dates, see [Calendar of Reporting Dates](#) on the Division's website.
- Know what period of time each report covers and only report activity occurring during that reporting period.
- If filing with the Division, keep a copy of the electronic receipt for each report filed for your own records. If filing with the local officers who do not have electronic filing, keep the certificate of mailing for each report.
- Record all contributions when received. Make sure to include the name, address, specific occupation, or principal type of business if over \$100, of the contributor, and the amount and date of each contribution. Keep contributions itemized by monetary, in-kind, and loans.
- Record all expenditures when they occur. List the name and address of each person to whom the expenditure was made along with the amount, date, and clear purpose.
- Keep a petty cash ledger of all expenditures. The individual expenditures do not have to be listed on campaign treasurer's reports. However, you must list the total amount of petty cash withdrawn and total amount spent during the reporting period.
- Monitor the cash flow to know how much money is available at all times in the account to avoid any possibility of authorizing an expenditure when money is not available to pay for such expenditure.
- Maintain a list of all funds currently in the separate interest-bearing account, certificate of deposit, or money market account.
- Make sure authorization for advertising has been obtained from the candidate.

### Preservation of Account Records

Accounts kept by the campaign treasurer of a political committee shall be preserved by such treasurer for at least two years after the date of the election to which the accounts refer.

*(Section [106.06](#), Fla. Stat.)*

## Contributions

- The campaign treasurer of each political committee shall keep detailed accounts of all contributions received, current within not more than two days after the date of receiving the contribution.  
*(Section [106.06](#), Fla. Stat.)*
- All funds received by the campaign treasurer of any political committee shall be deposited in the campaign depository **prior to the end of the fifth business day** following receipt (Saturdays, Sundays, and legal holidays excluded).  
*(Section [106.05](#), Fla. Stat.)*
- All deposits shall be accompanied by a bank deposit slip containing the name of each contributor and the amount contributed by each.  
*(Section [106.05](#), Fla. Stat.)*
- The campaign treasurer shall keep detailed accounts of all deposits made in any separate interest-bearing account or certificate of deposit and of all interest earned.  
*(Section [106.06](#), Fla. Stat.)*
- Contributions deposited in a secondary campaign depository shall be forwarded to the primary campaign depository prior to the end of the first business day following the deposit. A copy of the deposit slip shall accompany the deposit.  
*(Section [106.05](#), Fla. Stat.)*

## Expenditures

- The campaign treasurer of each political committee shall keep detailed accounts of all expenditures made, current within not more than two days after the making of the expenditure.  
*(Section [106.06](#), Fla. Stat.)*
- Receipts for each credit card purchase shall be retained by the treasurer with the records for the campaign account. The treasurer shall require an accounting of actual expenses and reconcile any overpayment or underpayment to the original payee.  
*(Sections [106.07](#) and [106.125](#), Fla. Stat.)*
- Receipts for debit card transactions must contain:
  1. the last four digits of the debit card number;
  2. the exact amount of the expenditure;
  3. the name of the payee;

4. the signature of the campaign treasurer, deputy treasurer, or authorized user; and
5. the exact purpose for which the expenditure is authorized.

Any information required but not included on the debit card transaction receipt may be handwritten on, or attached to, the receipt by the authorized user before submission to the treasurer.

*(Section [106.11\(2\)](#), Fla. Stat.)*

- The campaign treasurer shall keep detailed accounts of all withdrawals made from any separate interest-bearing account or certificate of deposit to the primary depository and of all interest earned.

*(Section [106.06](#), Fla. Stat.)*

- Receipts for reimbursement for authorized expenditures shall be retained by the treasurer along with the records for the campaign.

## Inspections

- Accounts kept by the campaign treasurer of a political committee, including separate interest-bearing accounts and certificates of deposit, may be inspected under reasonable circumstances before, during, or after the election to which the accounts refer by any authorized representative of the Division or the Florida Elections Commission. The right of inspection may be enforced by appropriate writ issued by any court of competent jurisdiction.

*(Section [106.06\(2\)](#), Fla. Stat.)*

- Records maintained by the campaign depository shall be subject to inspection by an agent of the Division or the Florida Elections Commission at any time during normal banking hours, and such depository shall furnish certified copies of any such records to the Division or Florida Elections Commission upon request.

*(Section [106.07\(6\)](#), Fla. Stat.)*

- It is the duty of the Division to make, from time to time, audits and field investigations with respect to reports and statements filed under the provisions of [Chapter 106](#), Florida Statutes, and with respect to alleged failures to file any report or statement required under the provisions of [Chapter 106](#), Florida Statutes.

*(Section [106.22\(6\)](#), Fla. Stat.)*

- It is the duty of the Division to conduct random audits with respect to reports and statements filed under [Chapter 106](#), Florida Statutes, and with respect to alleged failure to file any reports and statements required under [Chapter 106](#), Florida Statutes.

*(Section [106.22\(10\)](#), Fla. Stat.)*

## Chapter 10: Filing Campaign Reports

Each campaign treasurer designated by a political committee shall file regular reports of all contributions received and all expenditures made by or on behalf of such political committee.

The chairperson and campaign treasurer shall certify as to the correctness of each report. Each person so certifying shall bear the responsibility for the accuracy and veracity of each report. Any campaign treasurer or chairperson who willfully certifies the correctness of any report while knowing that such report is incorrect, false or incomplete commits a misdemeanor of the first degree.

*(Sections [106.011](#) and [106.07](#), Fla. Stat.)*

### Where to File

A campaign treasurer is required to file campaign treasurer's reports with the filing officer with whom the political committee registers.

Committees filing reports with the Division are required to file using the [Electronic Filing System](#) (see [Chapter 11: Electronic Filing of Campaign Reports](#)). If the committee's filing officer is other than the Division, contact the appropriate filing officer to find out the requirements.

*(Section [106.07\(2\)](#), Fla. Stat.)*

### When to File

Reports must be filed on the 10<sup>th</sup> day following the end of each calendar month from the time the committee registers, except that, if the 10<sup>th</sup> day occurs on a Saturday, Sunday, or legal holiday, the report shall be filed on the next business day that is not a Saturday, Sunday, or legal holiday.

A political committee required to file reports with the Division must file:

1. On the 60<sup>th</sup> day immediately preceding the primary election, and each week thereafter, with the last weekly report being filed on the 4<sup>th</sup> day immediately preceding the general election.
2. On the 10<sup>th</sup> day immediately preceding the general election, and each day thereafter, with the last daily report being filed the 5<sup>th</sup> day immediately preceding the general election.

For political committees that file with the Division, see the Division's website for a calendar of [Campaign Finance Reporting Dates](#).

Any political committee required to file reports with a filing officer other than the Division

must file reports on the 60<sup>th</sup> day immediately preceding the primary election and bi-weekly on each Friday thereafter through and including the 4<sup>th</sup> day immediately preceding the general election, with additional reports due on the 25<sup>th</sup> and 11<sup>th</sup> days before the primary election and the general election.

Unless the electronic filing requirements of Section [106.0705](#), Florida Statutes, apply, reports shall be filed no later than 5 p.m. of the day designated. A report postmarked by the U.S. Postal Service no later than midnight of the day designated is deemed timely filed. A report received by the filing officer within five days after the designated due date that was delivered by the U.S. Postal Service is deemed timely filed unless it has a postmark indicating the report was mailed after the designated due date. A certificate of mailing obtained from and dated by the U.S. Postal Service at the time of mailing or a receipt from an established courier company, which bears a date on or before the date on which the report is due, is proof of mailing in a timely manner.

Reports filed with the Division through the [Electronic Filing System \(EFS\)](#) are due no later than midnight, Eastern Time, of the due date.

*(Sections [106.07](#), [106.0705](#), and [106.141](#), Fla. Stat.;  
[Chapter 11: Electronic Filing of Campaign Reports](#))*

### Penalty for Late Filing

Any political committee failing to file a report on the designated due date shall be subject to a fine of \$50 per day for the first three days late and, thereafter, \$500 per day for each late day, not to exceed 25 percent of the total receipts or expenditures, whichever is greater, for the period covered by the late report. However, for the reports due immediately prior to the primary and general elections, the fine shall be \$500 per day for each late day, not to exceed 25 percent of the total receipts or expenditures, whichever is greater, for the period covered by the late report.

*(Section [106.07\(8\)](#), Fla. Stat.)*

### Notice of No Activity

When there has been no reportable activity in the campaign account during a reporting period (no funds expended or received) the filing of the report is waived. However, the political committee **must still notify the filing officer in writing on or before the prescribed reporting date that no report is being filed on that date.** (A notice of no activity filed with the Division must be filed electronically using the [EFS](#).) The next report filed must specify that the report covers the entire period between the last submitted report and the report being filed. *Note: Any activity added to the waived report after the due date is subject to a late filing fine.*

*(Sections [106.07\(7\)](#) and [106.0705](#), Fla. Stat.)*

## Special Election Reports

When a special election is called to fill a vacancy in office, all political committees making contributions or expenditures to influence the results of the special election shall file campaign treasurer's reports with the filing officer on the dates set by the Department of State pursuant to Section [100.111](#), Florida Statutes.

When an election is called for an issue to appear on the ballot at a time when no candidates are scheduled to appear on the ballot, all political committees making contributions or expenditures in support of or in opposition to such issue shall file reports on the 18<sup>th</sup> and 4<sup>th</sup> days prior to such election.

Committees are to include on the special election campaign treasurer's reports only expenditures related to the special election made by the committee during the special election reporting periods. All contributions received and all expenditures made not related to the special election during the current month should be filed on the next monthly report. Once a committee has participated in the special election and has filed a special election campaign report, all other special election reports remaining must also be filed by the committee, even if there is no further special election activity.

*(Section [106.07\(1\)\(d\)](#), Fla. Stat.)*

## Incomplete Reports

**Note:** Although the Division's [Electronic Filing System](#) will allow a committee to file an incomplete report, an incomplete report does not comply with the law.

If a campaign treasurer files a report that is deemed incomplete, they will be notified by the filing officer by certified mail, or by another method using a common carrier that provides a proof of delivery as to why the report is incomplete. The campaign treasurer must file an addendum to the incomplete report within seven days of notification. The addendum must include all necessary information to complete the report. Failure to file a complete report after notice constitutes a violation of [Chapter 106](#), Florida Statutes.

*(Section [106.07\(2\)](#), Fla. Stat.)*

## Reporting Total Sums

Each campaign treasurer's report required by [Chapter 106](#), Florida Statutes, shall contain the total sums of all loans, in-kind contributions, and other receipts, and total sums of all expenditures made during the reporting period. The reporting forms shall be designed to elicit separate totals for in-kind contributions, loans, and other receipts.

**Form [DS-DE 12](#), Campaign Treasurer's Report Summary**, is used to report totals for all contributions, in-kind contributions, loans, and other receipts.

*(Section [106.07\(4\)](#), Fla. Stat.)*

## Reporting Contributions

Each report *must* contain:

1. Full name, address, specific occupation, amount, and date for each person making a contribution. Reports must provide as clear a description as practicable of the principal type of business conducted for corporations contributing. **The occupation or principal type of business is not required if the contribution is \$100 or less.**
2. Name, address, amount, and date for each political committee or organization making any transfer of funds.
3. Full name, address, specific occupation, principal place of business of the lender and endorser, amount, and date for each loan.
4. Statement of each contribution, rebate, refund, or other receipts not listed in items 1 through 3 above.

Multiple uniform contributions from the same person, aggregating no more than \$250 per calendar year, collected by an organization that is the affiliated sponsor of a political committee, may be reported by the political committee in an aggregate amount listing the number of contributors together with the amount contributed by each and the total amount contributed during the reporting period. The identity of each person making such uniform contribution must be reported to the filing officer as provided in Section [106.07\(4\)\(a\)1.](#), Florida Statutes, by July 1 of each calendar year; or, in a general election year, no later than the 60<sup>th</sup> day immediately preceding the primary election.

*(Section [106.07\(4\)](#), Fla. Stat.)*

Contributions to a political committee may be received by an affiliated organization and transferred to the bank account of the political committee via check written from the affiliated organization if such contributions are specifically identified as intended to be contributed to the political committee. All contributions received in this manner shall be reported pursuant to Section [106.07](#), Florida Statutes, by the political committee as having been made by the original contributor.

*(Section [106.08\(10\)](#), Fla. Stat.)*

## Returning Contributions

If the contribution to be returned has not been deposited into the campaign account, report the contribution on **Form [DS-DE 2, Contributions Returned](#)**. This form can be downloaded from the Division's website at [dos.myflorida.com/elections/forms-publications/forms](https://dos.myflorida.com/elections/forms-publications/forms).



If the contribution has been deposited into the campaign account:

1. Report the contribution on the itemized contribution report form;
2. Write a check from the campaign account to the contributor for the amount of the contribution and report this as a negative amount on the itemized contribution report using the contribution type "Refund." The committee may also wish to explain the error in a signed, written statement to the filing officer and request that the filing officer place the explanation in the committee's file.

Any contribution received by the chairperson, campaign treasurer, or deputy campaign treasurer of a political committee supporting or opposing a candidate with opposition in an election or supporting or opposing an issue on the ballot in an election on the day of that election or less than five days prior to the day of that election may not be obligated or expended by the committee until after the date of the election.

(Section [106.08](#), Fla. Stat.)

## Reporting Expenditures

Each report *must* contain:

1. Full name and address of each person to whom expenditures have been made, along with the amount, date, and clear purpose of the expenditure. Name, address, and office sought by each candidate on whose behalf such expenditure was made.
2. Full name and address of each person to whom an expenditure for personal services, salary, or reimbursed expenses was made, along with the amount, date, and clear purpose of the expenditure. (See also [Reporting Other Distributions](#).)
3. Total amount withdrawn and the total amount spent for petty cash purposes. Each expenditure from the petty cash fund need not be individually reported but complete records of petty cash expenditures must be kept.
4. Amount and nature of debts and obligations owed by or to the committee, which relate to the conduct of any political campaign.
5. The amount and nature of any separate interest-bearing accounts or certificates of deposit. Identification of the financial institution in which such accounts or certificates of deposit are located must be identified.
6. The primary purposes of an expenditure made indirectly through a campaign treasurer for goods and services such as communications media placement or procurement services, campaign signs, insurance, and other expenditures that include multiple components as part of the expenditure. The primary purpose of an expenditure shall be that purpose, including integral and directly related components, that comprises 80 percent of such expenditure. (See also [Reporting Other Distributions](#).)

(Section [106.07](#), Fla. Stat.)

## Reporting Other Distributions

Every distribution should be reported during the coverage period when the distribution actually occurred, as is the case with the expenditures and contributions. The related distribution(s) and expenditure can and often do occur in different reporting periods.

### Types of distributions:

- Prepaid
- Credit card purchases/payments
- Reimbursements
- In-kind

### Reports must contain:

1. Full name and address of each person to whom payment for reimbursement was made by check drawn upon the campaign account, together with the purpose of such payment.
2. Expenditures made indirectly through a treasurer for goods or services, such as communications media placement or procurement services, campaign signs, insurance, or other expenditures that include multiple integral components as part of the expenditure.
3. Distribution of goods and services to a candidate, committee, or party.

*(Section [106.07](#), Fla. Stat.)*

## Chapter 11: Electronic Filing of Campaign Reports

The [Electronic Filing System \(EFS\)](#) is an Internet system for recording and reporting campaign finance activity by reporting period. Each political committee required to file reports with the Division pursuant to Section [106.07](#), Florida Statutes, must file such reports with the Division by means of the [EFS](#).

### Reports filed:

- Must be completed and filed through the [EFS](#) not later than midnight of the due date. Reports not filed by midnight of the day designated are late filed and are subject to the penalties under Section [106.07\(8\)](#), Florida Statutes, as applicable.
- Are considered to be under oath by the chairperson and treasurer, and such persons are subject to provisions of Section [106.07\(5\)](#), Florida Statutes. Persons given a secure sign-on to the [EFS](#) are responsible for protecting such from disclosure and are responsible for all filings using such credentials, unless they have notified the Division that their credentials have been compromised.

*(Sections [106.0705](#) and [106.0706](#), Fla. Stat.)*

### Accessing the EFS

The [EFS](#) can be accessed at [efs.dos.state.fl.us](https://efs.dos.state.fl.us). The Division provides each person filing a report an identification number and initial password to gain entry. After logging in using the initial password, the system will prompt the user to change it to a confidential one.

A person given a secure sign-on to the [EFS](#) is responsible for protecting the password from disclosure. Contact the Division immediately if your password has been compromised.

### Creating Reports

Campaign reports must be entered, saved, reviewed, and filed via the [EFS](#) either by directly entering data into the web application or by uploading data using an approved vendor's software. The Division maintains a list of approved [software vendors](#) whose programs meet the file specifications for filing campaign reports.

For instructions on uploading reports, see the [Political Committees EFS User Guide - PDF \(DS-DE 110B\)](#) located on the Division's website.

## Submitting Reports

Reports will be held in pending status until the report is ready to be filed. Each person eligible to file a report will receive a **PIN** (personal identification number) that allows the person to file reports via the [EFS](#). A person's **PIN** is considered the same as that person's signature on a filed report.

## Electronic Receipts

The person filing a report on the [EFS](#) may print an electronic receipt verifying the report was filed with the Division. Each report filed via the [EFS](#) is considered to be under oath and such persons filing the report are subject to the provisions of [Chapter 106](#), Florida Statutes.

## Help Line and User Guide

### **EFS HELP LINE**

(850) 245-6280

### **EFS USER GUIDE**

Political Committees User Guide (DS-DE 110B)  
*(Listed under Electronic Filing System Resources.)*

[dos.myflorida.com/elections/candidates-committees/campaign-finance/filing-campaign-reports](https://dos.myflorida.com/elections/candidates-committees/campaign-finance/filing-campaign-reports)

### **Note:**

- For further information on the [EFS](#), see Rule [1S-2.017](#), Florida Administrative Code, *Reporting Requirements for Campaign Treasurer's Reports*.
- Political committees that do not file their campaign treasurer's reports with the Division must consult their filing officer for filing instructions.

## Chapter 12: Electioneering Communications

### Definition

**Electioneering communication** means communication publicly distributed by a television station, radio station, cable television system, satellite system, newspaper, magazine, direct mail, or telephone that:

1. Refers to or depicts a clearly identified candidate for office without expressly advocating the election or defeat of a candidate but that is susceptible of no reasonable interpretation other than an appeal to vote for or against a specific candidate;
2. Is made within 30 days before a primary or special primary election or 60 days before any other election for the office sought by the candidate; and
3. Is targeted to the relevant electorate in the geographical area the candidate would represent if elected.

The *exceptions* are:

1. A communication disseminated through a means of communication other than a television station, radio station, cable television system, satellite system, newspaper, magazine, direct mail, telephone, or statement or depiction by an organization, in existence before the time during which a candidate named or depicted qualifies for that election, made in that organization's newsletter distributed only to members of that organization;
2. A communication in a news story, commentary, or editorial distributed through the facilities of a radio station, television station, cable television system, or satellite system unless the facilities are owned or controlled by a political party, political committee, or candidate. A news story distributed through the facilities owned or controlled by any political party, political committee, or candidate may nevertheless be exempt if it represents a bona fide news account communicated through a licensed broadcasting facility and the communication is part of a general pattern of campaign-related news accounts that give reasonably equal coverage to all opposing candidates in the area;

3. A communication that constitutes a public debate or forum that includes at least two opposing candidates for an office or one advocate and one opponent of an issue, or that solely promotes such a debate or forum and is made by or on behalf of the person sponsoring the debate or forum, provided that the staging organization:
  - a. Is either a charitable organization that does not make other electioneering communications and does not otherwise support or oppose any political candidate or political party; or a newspaper, radio station, television station, or other recognized news medium; and
  - b. Does not structure the debate to promote or advance one candidate or issue position over another.

An expenditure made for, or in furtherance of, an electioneering communication is not considered a contribution to or on behalf of any candidate and shall not constitute an independent expenditure, nor be subject to the limitations applicable to independent expenditures.

(Section [106.011\(8\)](#), Fla. Stat.)

### **Electioneering Communication Disclaimers**

Any electioneering communication, other than a telephone call, shall prominently state: *“Paid electioneering communication paid for by (Name and address of person paying for the communication).”*

(Section [106.1439](#), Fla. Stat.)

### **Electioneering Communication Telephone Call Disclaimer**

Any electioneering communication telephone call shall identify the persons or organizations sponsoring the call by stating either: *“Paid for by (name of persons or organizations sponsoring the call)”* or *“Paid for on behalf of (name of persons or organizations authorizing call).”* This telephone disclaimer does not apply to any telephone call in which the individual making the call is not being paid and the individuals participating in the call know each other prior to the call.

(Section [106.1439](#), Fla. Stat.)

### **Penalty for Electioneering Communication Disclaimer Violation**

Any person who fails to include the disclaimer in any electioneering communication that is required to contain such disclaimer commits a misdemeanor of the first degree, punishable as provided in Section [775.082](#) or [775.083](#), Florida Statutes.

(Sections [106.1439](#), [106.147](#), Fla. Stat.)

## Chapter 13: Political Advertising

A political advertisement is a paid expression in any communications media prescribed in Section [106.011\(4\)](#), Florida Statutes, whether radio, television, newspaper, magazine, periodical, campaign literature, direct mail, or display or by means other than the spoken word in direct conversation, which expressly advocates the election or defeat of a candidate or the approval or rejection of an issue.

(Section [106.011\(15\)](#), Fla. Stat.)

### Disclaimers

Any political advertisement, other than an advertisement that is paid for by a candidate, that is published, displayed, or circulated before, or on the day of, any election must prominently:

1. Be marked *“paid political advertisement”* or *“pd. pol. adv.”*
2. State the name and address of the persons paying for the advertisement.
3. State whether the advertisement and cost of production is paid for or provided in-kind by or at the expense of the entity publishing, displaying, broadcasting, or circulating the political advertisement.

(Section [106.143\(1\)\(c\)](#), Fla. Stat.)

Any political advertisement not paid for by a candidate, including those paid for by a political party or affiliated party committee, other than an independent expenditure, offered by or on behalf of a candidate must be approved in advance by the candidate. Such political advertisement must expressly state that the content of the advertisement was approved by the candidate and must state who paid for the advertisement. The candidate shall provide a written statement of authorization to the newspaper, radio station, television station or other medium for each such advertisement submitted for publication, display, broadcast or other distribution. This paragraph does not apply to messages used by a candidate and their supporters if those messages are designed to be worn by a person.

(Section [106.143\(5\)\(a\)](#), Fla. Stat.)

**Note: The Division does not approve the contents of an advertisement.**

## Exceptions to Disclaimer Requirements

The disclaimer requirements in Section [106.143](#), Florida Statutes, do not apply to any campaign message or political advertisement used by a political committee if the message or advertisement is:

- Designed to be worn by a person.
- Placed as a paid link on an Internet website provided the message or advertisement is no more than 200 characters in length and the link directs the user to another Internet website that complies with the disclaimer requirements in Section [106.143\(1\)](#), Florida Statutes.
- Placed as a graphic or picture link where compliance with the requirements of Section [106.143](#), Florida Statutes, is not reasonably practical due to the size of the graphic or picture link and the link directs the user to another Internet website that complies with Section [106.143\(1\)](#), Florida Statutes.
- Placed at no cost on an Internet website for which there is no cost to post content for public users.
- Placed or distributed on an unpaid profile or account which is available to the public without charge or on a social networking Internet website, as long as the source of the message or advertisement is patently clear from the content or format of the message or advertisement. A candidate or political committee may prominently display a statement indicating that the website or account is an official website or account of the candidate or political committee and is approved by the candidate or political committee. A website or account may not be marked as official without prior approval by the candidate or political committee.
- Distributed as a text message or other message via Short Message Service, provided the message is no more than 200 characters in length or requires the recipient to sign up or opt in to receive it.
- Connected with or included in any software application or accompanying function, provided that the user signs up, opts in, downloads, or otherwise accesses the application from or through a website that complies with Section [106.143\(1\)](#), Florida Statutes.
- Sent by a third-party user from or through a campaign or committee's website, provided the website complies with Section [106.143\(1\)](#), Florida Statutes.



- Contained in or distributed through any other technology-related item, service, or device for which compliance with Section [106.143\(1\)](#), Florida Statutes, is not reasonably practical due to the size or nature of such item, service, or device as available, or the means of displaying the message or advertisement makes compliance with Section [106.143\(1\)](#), Florida Statutes, impracticable.
- In regard to novelty items having a retail value of \$10 or less which support, but do not oppose, a candidate or issue.

(Sections [106.071\(3\)](#) and [106.143\(10\)](#), Fla. Stat.)

### Independent Expenditures

Any person who makes an independent expenditure for a political advertisement shall provide a written statement that no candidate has approved the advertisement to the newspaper, radio station, television station or other medium for each such advertisement submitted for publication, display, broadcast or other distribution. The advertisement must also contain a statement that no candidate has approved the advertisement.

(Section [106.143\(5\)](#) and [\(10\)](#), Fla. Stat.)

Political advertisements paid for by an independent expenditure must prominently state: ***“Paid political advertisement paid for by (Name and address of person or committee paying for the advertisement) independently of any (candidate or committee).”***

(Section [106.071\(2\)](#), Fla. Stat.)

### Language Other Than English

Any political advertisement which is published, displayed, or produced in a language other than English may provide the information required by Section [106.143](#), Florida Statutes, in the language used in the advertisement.

(Section [106.143\(9\)](#), Fla. Stat.)

### Miscellaneous Provisions

It is unlawful for any candidate or person on behalf of a candidate to represent that any person or organization supports such candidate, unless the person or organization so represented has given specific approval in writing to the candidate to make such representation. However, this paragraph does not apply to editorial endorsement by any newspaper, radio or television station, or other recognized news medium, and publication by a party committee advocating the candidacy of its nominees.

(Section [106.143\(4\)](#), Fla. Stat.)

## Use of Closed Captioning and Descriptive Narrative in All Television Broadcasts

Each candidate, political party, and political committee must use closed captioning and descriptive narrative in all television broadcasts regulated by the Federal Communications Commission that are on behalf of, or sponsored by, a candidate, political party, affiliated party committee, or political committee or must file a written statement with the qualifying officer setting forth the reasons for not doing so. Failure to file this statement with the appropriate qualifying officer constitutes a violation of the [Florida Election Code](#) and is under the jurisdiction of the Florida Elections Commission.

(Section [106.165](#), Fla. Stat.)

### Examples of Disclaimers

1. Political advertisement by a political committee for a candidate representing that the political committee supports the candidate, paid for in-kind by the committee, with specific approval from the committee in writing:

**ELECT  
John Doe**

For County Commission, District 1  
Democrat  
Supported by ABC Foundation

Pd. Pol. Adv. sponsored and paid for in-kind by  
ABC Foundation, Zero Street, Jupiter, FL 32323  
Approved by John Doe, Democrat,  
For County Commission

**ABC Foundation**

Dear Sir or Madam:

Please let this letter serve as our approval of the political advertisement supporting John Doe for County Commission, District 1.

The content of this advertisement was reviewed and approved in advance.

Sincerely,  
Mr. Smith

2. Political advertisement by a political committee supporting or opposing an issue:

**Say "Yes" to Cleaner Air  
Vote "Yes" on Proposition 10**

Pd. Pol. Adv. paid for by the ABC  
Foundation,  
110 Pine Street, Jupiter, FL 32323

3. Political advertisement by a political committee, not an independent expenditure, offered on behalf of a nonpartisan candidate:

**ABC Foundation Supports the Re-Election of  
Jane Doe Nassau for County Judge**

Pd. Pol. Adv. by ABC Foundation  
111 Jewel Street, Tallahassee, FL 32333  
Content approved in advance by Jane Doe,  
For Nassau County Judge

Dear Sir or Madam:

Please let this letter serve as my approval of the political advertisement by the ABC Foundation supporting my candidacy for Nassau County Judge.

Sincerely,  
Jane Doe

4. Independent expenditure political advertisement by a political committee supporting a partisan candidate running for a partisan office:

**ABC Foundation Supports  
Jane Doe  
For Public Defender, Fourth Circuit  
Democrat**

Paid Political Advertisement paid for by the ABC Foundation, 444 Robin Lane, Jacksonville, FL 33433 independently of any candidate.  
This advertisement was not approved by any candidate.

**ABC Foundation**

Dear Sir or Madam:

The enclosed advertisement is an independent expenditure by the ABC Foundation in support of Jane Doe for Public Defender, Fourth Circuit.

This advertisement was not approved by any candidate.

Sincerely,  
Mr. Smith

5. Electioneering communication by a political committee:

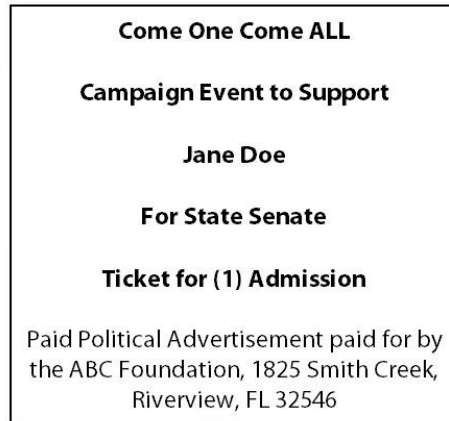
**Who Do You Want As Your Next Senator**

**John Doe, a proven pro-taxer  
OR  
John Smith, a proven non-taxer?**

**"Get the Facts"**

Paid electioneering communication paid for by ABC Foundation, 2 Apple Street, Sunnydale, FL 32999

6. Campaign ticket event supporting a candidate:



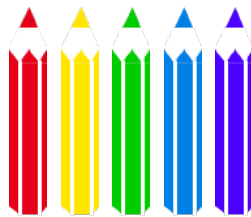
7. Business/Palm cards supporting a candidate:



**Disclaimers on Novelty Items**

None of the requirements of Section [106.143](#), Florida Statutes, apply to novelty items having a retail value of \$10 or less that support, but do not oppose, a candidate or issue.

**Examples:**



Pens/Pencils



Golf Balls

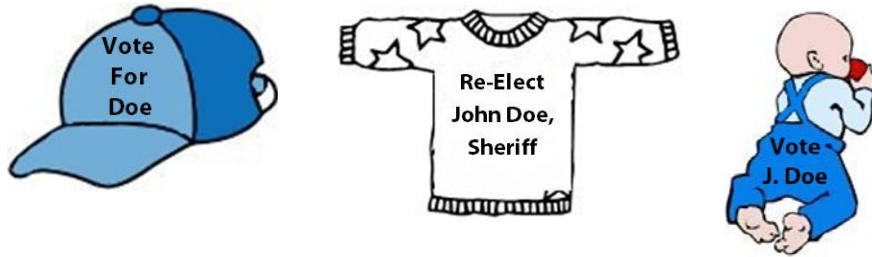


Balloons

**Items Designed to be Worn by a Person**

None of the requirements of Section [106.143](#), Florida Statutes, to include political disclaimers apply to campaign messages or political advertisements used by a candidate and the candidate’s supporters or by a political committee if the message advertised is designed to be worn by a person.

(Section [106.143\(10\)](#), Fla. Stat.)



**Bumper Stickers** (paid for by a political committee independently of any candidate)

<p><b>Vote Jane Doe</b> <b>School Board, District 17</b></p> <p>Pd. Pol. Adv. by ABC Foundation 123 Apple St., Tallahassee, FL 32303, independently of any candidate. No candidate has approved this advertisement.</p>	<p><b>ABC Foundation</b></p> <p>June 15, 2019</p> <p>Dear Sir or Madam:</p> <p>The enclosed advertisement is an independent expenditure by the ABC Foundation in support of Jane Doe for School Board, District 17. This advertisement was not approved by any candidate.</p> <p>Sincerely, John Smith, Chairman</p>
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**Note:** On bumper stickers, there is no requirement to use the word “for” between the candidate’s name and the office being sought in the body of the bumper sticker.

(Section [106.143\(6\)](#), Fla. Stat.)

## Chapter 14: Telephone Solicitation

### Disclosure requirements

- **Any telephone call supporting or opposing a candidate, elected public official, or ballot proposal** must identify the persons or organizations sponsoring the call by stating either: *“Paid for by (name of persons or organizations sponsoring the call)”* or *“Paid for on behalf of (name of persons or organizations authorizing call).”* This does not apply to any telephone call in which both the individual making the call is not being paid and the individuals participating in the call know each other prior to the call.
- **Any telephone call conducted for the purpose of polling respondents** concerning a candidate or elected public official which is a part of a series of like telephone calls that consists of fewer than 1,000 completed calls and averages more than two minutes in duration is presumed to be a political poll and not subject to the provisions of the above paragraph.

**Note:** If the telephone solicitation is an electioneering communication, see [Chapter 12: Electioneering Communications](#) and Section [106.1439](#), Florida Statutes.

*(Section [106.147\(1\)](#), Fla. Stat.)*

### Prohibitions

- No telephone call shall state or imply that the caller represents any person or organization unless the person or organization so represented has given specific approval in writing to make such representation.
- No telephone call shall state or imply that the caller represents a nonexistent person or organization.

*(Section [106.147\(1\)\(c\)](#), Fla. Stat.)*

*(Section [106.147\(1\)\(d\)](#), Fla. Stat.)*

### Written authorization requirements

Any telephone call, not conducted by independent expenditure, supporting or opposing a candidate or ballot proposal, requires prior written authorization by the candidate or sponsor of the ballot proposal that the call supports. A copy of such written authorization must be placed on file with the qualifying officer by the candidate or sponsor of the ballot proposal prior to the time the calls commence.

*(Section [106.147\(2\)](#), Fla. Stat.)*

## Penalties

Any person who willfully violates any provision of Section [106.147](#), Florida Statutes, commits a misdemeanor of the first degree, punishable as provided in Section [775.082](#) or [775.083](#), Florida Statutes.

The term “person” includes any candidate; any officer of any political committee affiliated party committee, or political party executive committee; any officer, partner, attorney, or other representative of a corporation, partnership, or other business entity; and any agent or other person acting on behalf of any candidate, political committee, affiliated party committee, political party executive committee, or corporation, partnership, or other business entity.

(Section [106.147\(3\)](#), Fla. Stat.)

## Registered Agent

### Disclosure requirements:

- Any person or organization that conducts any business in this state which consists of making paid telephone calls supporting or opposing any candidate or elected public official must, prior to conducting such business, have and continuously maintain, for at least 180 days following the cessation of such business activities in the state, a registered agent for the purpose of any service of process, notice, or demand required or authorized by law and must file with the Division a notice of such registered agent. Such registered agent must be an individual who is a resident of this state, a domestic corporation, or a foreign corporation authorized to do business in this state. However, this section does not apply to any person or organization already lawfully registered to conduct business in this state.
- Conducting business in this state as specified in the preceding paragraph includes both placing telephone calls from a location in this state and placing telephone calls from a location outside this state to individuals located in this state.
- **Form [DS-DE 100](#), Telephone Solicitation, Registered Agent Notice**, shall be filed with the Division and, at a minimum, must elicit all of the following information:
  1. The name, address, and telephone number of the registered agent.
  2. The name, address, and telephone number of the person or organization conducting business in this state as specified.

The Division must be notified *immediately* of any changes in the information required in item 1 above.

**Violations:** Any person or organization that violates this section commits a misdemeanor of the first degree, punishable as provided in Section [775.082](#) or [775.083](#), Florida Statutes.

(Section [106.1475](#), Fla. Stat.)

## Chapter 15: Florida Elections Commission

The [Florida Elections Commission \(FEC\)](#) is a separate and independent entity from the Division. The FEC consists of nine members appointed by the Governor from lists of names submitted by legislative leaders.

### Automatic Fine Appeal Process

A political committee may appeal or dispute a fine for a late filed campaign treasurer's report. The appeal must be based upon, but not limited to, unusual circumstances surrounding the failure to file on the designated due date. The political committee may request and is entitled to a hearing before the FEC, which has the authority to waive the fine in whole or in part.

The appeal must be made within 20 days of the receipt of the notice of payment due. The committee must, within the 20-day period, notify the filing officer in writing of their intention to bring the matter before the FEC.

*(Section [106.07\(8\)\(c\)](#), Fla. Stat.)*

### Complaint Process

Any person who has information of a violation of Chapter [104](#) or [106](#), Florida Statutes, shall file a sworn complaint with the FEC by completing a complaint form and addressing it to:

**The Florida Elections Commission  
107 West Gaines Street  
Suite 224, Collins Building  
Tallahassee, FL 32399-1050**

A complaint form ([FEC Form 1](#)) may be obtained from the FEC or downloaded from the FEC's website at [www.fec.state.fl.us](http://www.fec.state.fl.us). For additional information, contact the FEC at **850.922.4539**.

*(Sections [106.25](#) and [106.28](#), Fla. Stat.)*



# Appendices

## Appendix A: Legal References and Rules Cited

### Constitution

[Constitution of the State of Florida](#)

### Florida Election Code

- [Chapter 104](#) Election Code: Violation; Penalties
- [Chapter 106](#) Campaign Financing
- [Chapter 607](#) Florida Business Corporation Act
- [Chapter 617](#) Corporations Not For Profit

### Florida Statutes

- [97.012](#) Secretary of State as chief election officer.
- [97.021](#) Definitions.
- [98.015](#) Supervisor of elections; election, tenure of office, compensation, custody of registration-related documents, office hours, successor, seal; appointment of deputy supervisors; duties.
- [100.111](#) Filling vacancy.
- [100.371](#) Initiatives; procedure for placement on ballot.
- [105.011](#) Definitions.
- [106.011](#) Definitions.
- [106.021](#) Campaign treasurers; deputies; primary and secondary depositories.
- [106.022](#) Appointment of a registered agent; duties.
- [106.03](#) Registration of political committees and electioneering communications organizations.
- [106.05](#) Deposit of contributions; statement of campaign treasurer.
- [106.055](#) Valuation of in-kind contributions.
- [106.06](#) Treasurer to keep records; inspections.
- [106.07](#) Reports; certification and filing.
- [106.0703](#) Electioneering communications organizations; reporting requirements; certification and filing; penalties.
- [106.0705](#) Electronic filing of campaign treasurer's reports.
- [106.0706](#) Electronic filing of campaign finance reports; public records exemption.
- [106.071](#) Independent expenditures; electioneering communications; reports; disclaimers.
- [106.075](#) Elected officials; report of loans made in year preceding election; limitation on contributions to pay loans.
- [106.08](#) Contributions; limitations on.
- [106.09](#) Cash contributions and contribution by cashier's checks.
- [106.11](#) Expenses of and expenditures by candidates and political committees.
- [106.12](#) Petty cash funds allowed.
- [106.125](#) Credit cards; conditions on use.
- [106.141](#) Disposition of surplus funds by candidates.
- [106.143](#) Political advertisements circulated prior to election; requirements.
- [106.1439](#) Electioneering communications; disclaimers.
- [106.147](#) Telephone solicitation; disclosure requirements; prohibitions; exemptions; penalties.
- [106.165](#) Use of closed captioning and descriptive narrative in all television broadcasts.

- [106.19](#) Violations by candidates, persons connected with campaigns, and political committees.
- [106.22](#) Duties of the Division of Elections.
- [106.23](#) Powers of the Division of Elections.
- [106.25](#) Reports of alleged violations to Florida Elections Commission; disposition of findings.
- [106.265](#) Civil penalties.
- [106.28](#) Limitation of actions.
- [775.082](#) Penalties; applicability of sentencing structures; mandatory minimum sentences for certain reoffenders previously released from prison.
- [775.083](#) Fines.
- [849.09](#) Lottery prohibited; exceptions.

### Florida Administrative Code

- Rule [1S-2.017](#) Reporting Requirements for Campaign Treasurer's Reports
- Rule [1S-2.021](#) Cancellation of Registration of Political Committees and Electioneering Communications Organizations

### Forms

- [DS-DE 2](#) Contributions Returned
- [DS-DE 5](#) Statement of Organization for Political Committee
- [DS-DE 6](#) Appointment of Campaign Treasurer and Designation of Campaign Depository for Political Committees
- [DS-DE 12](#) Campaign Treasurer's Report - Summary
- [DS-DE 41](#) Registered Agent Statement of Appointment

### Division of Elections Advisory Opinions

- [DE 90-15](#) Cash Contributions and Contributions by Cashier's Checks
- [DE 94-02](#) Use of Money Orders as Campaign Contribution
- [DE 00-03](#) Use of Debit and Credit Cards for Campaign Contributions and Expenditures
- [DE 06-10](#) Petty Cash: Definition of the Term "Other Necessities"; and Reimbursement for Campaign Expenses; §§ 106.12(3) and 106.021(3), Florida Statutes
- [DE 08-07](#) Campaign Financing - Receiving Contributions via Pay Pal §§106.05 and 106.7(1), Florida Statutes
- [DE 09-08](#) Campaign Financing - In-Kind Contributions and Valuation of Private Aircraft Travel §§ 106.055 and 106.08(2), Florida Statutes
- [DE 12-08](#) Corporations; Independent Expenditures; Political Committees § 106.011 and 106.071, Florida Statutes
- [DE 16-12](#) Advertising - Political Disclaimers; Meaning of "Expressly Advocates " ; Electioneering Communications; §§ 106.011, 106.143, 106.1439, Florida Statutes

### Campaign Finance Reporting Guides and System

- [Electronic Filing System](#)
- [EFS User Guide](#) (see specifically *Political Committees User Guide - PDF (DS-DE 110B)*)
- [Calendar of Reporting Dates](#) (see specifically *Candidates, Political Committees, Electioneering Communications Organizations - PDF* under Campaign Finance Reporting Dates)

## Appendix B: Frequently Asked Questions

### 1. How many deputy treasurers may a political committee have?

Political committees may appoint up to three deputy treasurers.

*(Section [106.021\(1\)\(a\)](#), Fla. Stat.)*

### 2. Can a deputy treasurer file and submit campaign reports?

Yes. A deputy treasurer may perform all of the duties of a campaign treasurer when specifically authorized to do so by the campaign treasurer and chairperson.

*(Section [106.021\(4\)](#), Fla. Stat.)*

### 3. Who is responsible for keeping tabs on aggregate totals of campaign contributions?

The campaign treasurer is responsible for receiving and reporting all contributions.

*(Section [106.06](#), Fla. Stat.)*

### 4. May a political committee accept a contribution from a trust fund?

Yes. [Chapter 106](#), Florida Statutes, defines a "person" as an individual, corporation, association, firm, partnership, joint venture, joint stock company, club, organization, estate, trust, business trust, syndicate, or other combination of individuals having collective capacity. The term also includes a political party or political committee.

*(Section [106.011\(14\)](#), Fla. Stat.)*

### 5. Are in-kind contributions subject to the same limitations as monetary contributions? How is the value of an in-kind contribution determined?

Yes. In [Chapter 106](#), Florida Statutes, the definition of a "contribution" includes contributions in-kind having an attributable monetary value in any form. Therefore, in-kind contributions are subject to the same limitations set for monetary contributions. The contributor must inform the person receiving the contribution of the fair market value at the time it is given.

*(Sections [106.011\(5\)](#), [106.055](#), and [106.08](#), Fla. Stat.)*

### 6. Can a corporation give to a political committee?

Yes. A corporation is under the definition of a "person" in [Chapter 106](#), Florida Statutes.

*(Section [106.011\(14\)](#), Fla. Stat.)*

**7. Can I conduct a raffle to raise money for the committee?**

No. Pursuant to Section [849.09](#), Florida Statutes, it is unlawful for any person in this state to set up, promote, or conduct any lottery for money or anything of value.

**8. Do I have to file campaign reports on the [Electronic Filing System \(EFS\)](#)?**

If the Division is your filing officer, you are required to file all campaign reports via the [EFS](#). If your filing officer is other than the Division, contact that office to find out its requirements.

*(Section [106.0705](#), Fla. Stat.)*

**9. If my treasurer is out of town, can I have an extension to file my report?**

No. The election laws do not provide for an extension under these circumstances.

*(Section [106.07\(2\)\(b\)](#) and [\(3\)](#), Fla. Stat.)*

**10. If I make a mistake on my report can I go back in and correct it on the Division's [EFS](#)?**

Once the report is submitted to the Division, the [EFS](#) will not permit you to go back and make changes. In order to correct mistakes or add and delete information, you must submit an "amendment." If you add activity to a waiver after the report due date, a fine will be imposed based upon the new filing date in accordance with Section [106.07\(8\)\(b\)](#), Florida Statutes.

**11. If I am late submitting my report, how is my fine calculated?**

The fine is \$50 per day for the first three days late and, thereafter, \$500 per day for each late day, not to exceed 25% of the total receipts or expenditures, whichever is greater for the period covered by the late report. However, for reports immediately preceding the primary and general election, the fine shall be \$500 per day for each late day, not to exceed 25% of the total receipts or expenditures, which is greater, for the period covered by the late report.

**12. Will a fine be imposed for the late filing of a notice of no activity?**

No, because you had no receipts or expenditures during the reporting period. *However*, to avoid potential issues in the future, please note that state law (s. [106.07\(7\)](#), Fla. Stat.) requires the political committee to file by the dates set out by law, either a campaign finance report or if applicable, a notification that no reportable activity occurred for the reporting period. Failure to do so may constitute a violation of Sections [106.07\(1\)](#) and [106.19\(1\)\(c\)](#), Florida Statutes. The Division is required to notify the [Florida Elections Commission](#) of any apparent violation of [Chapter 106](#), Florida Statutes, or any failure to file a report or information required by [Chapter 106](#), Florida Statutes. If a matter is referred to the Florida Elections Commission, the Commission may assess a civil penalty of up to \$1,000 per violation.

**13. How long are campaign records kept at the Division of Elections or the supervisor of elections?**

Ten years from the date of receipt.

*(Sections [98.015\(5\)](#) and [106.22\(4\)](#), Fla. Stat.)*

**14. Is there a fee to register as a political committee?**

No, there is no fee to register as a political committee.

**15. Do you have to be incorporated to start a committee?**

The Florida Election Code does not require a person as defined in [Chapter 106](#), Florida Statutes, to incorporate in order to register as a political committee. However, requirements for conducting business in the state may be applicable but are outside the jurisdiction of the Division of Elections. Please contact the Division of Corporations at **850.245.6000** or visit [dos.myflorida.com/sunbiz](http://dos.myflorida.com/sunbiz) for any questions.

**16. Do I need an Employer Identification Number (EIN) to become a political committee?**

The Division of Elections does not require you to obtain an EIN. However, some banks require that you obtain an EIN from the Internal Revenue Service. Contact the IRS at 1-800-829-1040 for additional information.

**17. May a Florida political committee make contributions to an out-of-state political entity, a federal political action committee (PAC), a candidate for federal office, or a person seeking selection as the chair of a political party?**

No. A Florida political committee must use its funds solely for Florida political activities, *i.e.*, depositing contributions and making expenditures, which by definition in Florida law, are for the purpose of influencing only *Florida* elections. Florida law defines “election” as one held in Florida for the purpose of nominating or electing candidates to “public office,” which definition is further limited to state, county, municipal, or school or other district offices or positions that are filled by the vote of the electors. A contribution to an out-of-state political entity, to a federal PAC, to a candidate for federal office (even one running for a federal office from Florida), or to a person seeking selection as the chair of a political party does not fall within the applicable definitions of “election” or “public office.” This also means that funds in the Florida political committee’s bank account may not be used for the purpose of influencing elections outside of Florida, such as giving funds to candidates in other states or donating funds to an out-of-state political entity or federal PAC.

*(Sections [106.011\(5\)](#), [\(7\)](#), [\(16\)](#), & [\(17\)](#), [106.03](#), [106.05](#), [106.07](#), and [106.11](#), Fla. Stat.)*

**18. What are the consequences of an out-of-state political entity or a federal political action committee (PAC) contributing to a Florida political committee?**

Depending upon the circumstances of how the out-of-state entity, federal PAC, or another state's PAC collects its donations and makes expenditures in Florida, one of two different scenarios could result.

First, **if the out-of-state political entity or federal PAC is not itself receiving “contributions,** they, like any other contributor, can give unlimited contributions to one or more Florida political committees ***unless*** the committee is sponsoring or opposing a constitutional amendment proposed by initiative. (A \$3,000 limit exists until the initiative achieves ballot position.) “Contributions” are defined as only those made for the purpose of influencing the results of a *Florida* election. An out-of-state political entity or federal PAC that has only received donations that were *not* made for the purpose of influencing the results of *Florida* elections has not received contributions under Florida law; therefore, it can make contributions to a Florida political committee ***without*** having to register as a Florida political committee.

On the other hand, if an out-of-state political entity or federal PAC receives “contributions” as defined above (donations made for the purpose of influencing the results of a *Florida* election), the out-of-state political entity or federal PAC must register as a Florida political committee. A Florida political committee must maintain a separate bank account solely for Florida political activities (*i.e.*, depositing contributions and making expenditures, which again, by definition, are for the purpose of influencing only *Florida* elections). All contributions to a Florida political committee must be deposited into that separate bank account.

If the activities of an out-of-state political entity or federal PAC cause it to become a Florida political committee under the [Chapter 106](#), Florida Statutes, definition of “political committee,” the Florida political committee’s funds may not be commingled with funds from the out-of-state political entity or federal PAC. This means that funds in the Florida political committee’s bank account may not be used for the purpose of influencing elections outside of Florida, such as giving funds to candidates in other states or donating funds to an out-of-state political entity or federal PAC.

(Sections [106.011\(5\)](#), [\(7\)](#), [\(16\)](#), & [\(17\)](#), [106.03](#), [106.05](#), [106.07](#), and [106.11](#), Fla. Stat.)

Appendix C: DE Reference Guide 0017 – PCs and ECOs



## Political Committees and Electioneering Communications Organizations

### DE Reference Guide 0017

*These guidelines are for reference only. They are not to be construed as legal advice or representation. For any particular set of facts or circumstances, refer to the applicable state law, federal law, and case law, and/or consult a private attorney before drawing any legal conclusions or relying upon this information.*

### COMPARISON CHART

	Political Committee (PC)	Electioneering Communication Organization (ECO)
<b>Purpose</b>	<ul style="list-style-type: none"> <li>To support or oppose any candidate, issue*, PC, ECO, or political party.</li> <li>May make independent expenditures</li> <li>May make electioneering communications (if political committee supports candidates).</li> <li>*A sponsor of a constitutional initiative petition must be a PC. (§ <a href="#">100.371</a>, F.S.)</li> </ul> <p><b>Independent expenditure =</b> An expenditure made for the purpose of expressly advocating the election/defeat of candidate/issue, which expenditure is not controlled by, coordinated with, or made upon consultation with any candidate, political committee, or agent of such. (§ <a href="#">106.011</a>(12), F.S.)</p> <p><i>Note about independent expenditures:</i></p> <ul style="list-style-type: none"> <li><b>If made by an individual:</b> No limit on amount of independent expenditures exists, but if \$5000 or more, must file reports as if was a PC. (§ <a href="#">106.071</a>, F.S.)</li> <li><b>If made by a corporation or business entity:</b> If independent expenditure is for/against an issue: No limit on the amount of independent expenditures exists, but if \$5000 or more, must file reports as if was a PC. (§ <a href="#">106.071</a>, F.S.) However, if independent expenditure is for/against a candidate &gt; \$500: no limit, but must register as PC and file reports as PC.</li> </ul>	<ul style="list-style-type: none"> <li>Election-related activities are limited to making expenditures for electioneering communications or accepting contributions for the purpose of making electioneering communications and such activities would not otherwise require the organization to register as a political party, or political committee. (§ <a href="#">106.011</a>(9), F.S.)</li> <li>May <b>not</b> “expressly advocate” the election or defeat of a candidate, but the communication must be susceptible of no reasonable interpretation other than an appeal to vote for or against a specific candidate. (§ <a href="#">106.011</a>(8), F.S.)</li> </ul> <p><b>Electioneering communications =</b></p> <ol style="list-style-type: none"> <li>Communication publicly distributed by TV station, radio station, cable TV system, satellite system, newspaper, magazine, direct mail, or telephone;</li> <li>Refers to a clearly identified candidate without expressly advocating election or defeat, but is susceptible of no reasonable interpretation other than appeal to vote for or against a specific candidate;</li> <li>Is made w/in 30 days before a primary or special primary or 60 days before any other election for the office sought by the candidate; and</li> <li>Is targeted to the relevant electorate in the geographic area the candidate would represent if elected. (§ <a href="#">106.011</a>(8)(a), F.S.)</li> </ol>



## Political Committee Handbook

	<p>(§ <a href="#">106.011(16)(b)2.</a>, F.S.) -- See <a href="#">Advisory Opinion DE 12-08</a>.</p>	
<p><b>Initial Filings</b></p>	<ul style="list-style-type: none"> <li>• Statement of Organization for PC must be filed within 10 days after its organization when PC receives contributions or makes expenditures in excess of \$500 in a calendar year <u>or</u> seeks signatures of voters in support of an initiative. Also, must file immediately when organized within 10 days of any election. (§ <a href="#">106.03</a>, F.S.)</li> <li>• Appointment of Campaign Treasurer and Designation of Campaign Depository (§ <a href="#">106.021</a>, F.S.)</li> <li>• Registered Agent Statement of Appointment (§ <a href="#">106.022</a>, F.S.)</li> </ul>	<ul style="list-style-type: none"> <li>• Statement of Organization for ECO must be filed within 24 hours when ECO makes expenditures in excess of \$5,000 in a calendar year if made <u>within</u> 30 days before a primary or 60 days before any other election for the office sought by the candidate. If made <u>before</u> the 30/60 day timeframe, the statement of organization must then be filed within 24 hours after the 30<sup>th</sup> day before the primary or within 24 hours after the 60<sup>th</sup> day before any other election, whichever is applicable. (§ <a href="#">106.03(1)(b)1.</a>, F.S.)</li> <li>• Registered Agent Statement of Appointment (§ <a href="#">106.022</a>, F.S.)</li> </ul>
<p><b>Limits on Contributions To the Entity</b></p>	<p>Effective 07/2021 - \$3000 limit to political committees sponsoring or opposing constitutional amendment proposed by initiative (limitation only until the initiative achieves ballot position)</p> <p>No other monetary limit for PC</p>	<p>No monetary limit for ECO</p>
<p><b>Limits on Contributions By the Entity</b></p>	<ul style="list-style-type: none"> <li>• PC to a candidate – <ul style="list-style-type: none"> <li>○ \$3000 per election for statewide office or Supreme Court Justice</li> <li>○ \$1000 per election for all other candidates</li> </ul> </li> <li>• PC to a political party – no limit</li> <li>• PC to ECO – no limit</li> <li>• PC to PC – no limit other than on constitutional initiatives (see limit above) § <a href="#">106.08</a>, F.S.</li> </ul>	<ul style="list-style-type: none"> <li>• Limited to making electioneering communications (§ <a href="#">106.011(9)</a>, F.S.)</li> <li>• May not make contributions to candidates (§ <a href="#">106.011(9)</a>, F.S.)</li> <li>• May not make contributions to a political party or a political committee (§ <a href="#">106.011(9)</a>, F.S.)</li> <li>• May make contributions to another ECO</li> </ul>
<p><b>Disposition of Residual Funds in the Event of Dissolution</b></p>	<p>In accordance with the plans stated in the PC's Statement of Organization (§ <a href="#">106.03(2)(j)</a>, F.S.)</p>	<p>In accordance with the plans stated in the ECO's Statement of Organization (§ <a href="#">106.03(2)(j)</a>, F.S.)</p>
<p><b>Restrictions</b></p>	<ul style="list-style-type: none"> <li>• Funds may be used <b>only</b> for PC activity and <b>only</b> for the purpose of influencing the results of an election.</li> <li>• Credit cards: PC created to support/oppose a statewide candidate or to support/oppose any statewide issue,</li> </ul>	<ul style="list-style-type: none"> <li>• Funds for its election-related activities may only be used to make electioneering communications. (§ <a href="#">106.011(9)</a>, F.S.) (Thus, ECO may not make expenditures for an ad which is distributed outside the 30/60-day timeframe since the ad would not be an electioneering communication)</li> </ul>

Political Committee Handbook

	<p>may use credit cards in making travel-related campaign expenditures subject to the conditions in § <a href="#">106.125</a>, F.S.</p>	<ul style="list-style-type: none"> <li>• May <b>not</b> make independent expenditures</li> <li>• May <b>not</b> expressly advocate</li> <li>• May <b>not</b> use credit cards.</li> </ul> <p>(§ <a href="#">106.0703(8)</a>, F.S.)</p>
<p><b>Where to File</b></p>	<ul style="list-style-type: none"> <li>• Division of Elections – if PC supports or opposes statewide, legislative, or multicounty candidates or issues.</li> <li>• Supervisor of Elections – if supports or opposes candidates or issues in a countywide or less than a countywide election, except if supports or opposes <i>only</i> municipal candidates or issues.</li> <li>• Municipal Clerk – if supports or opposes <i>only</i> municipal candidates or issues.</li> </ul> <p>Any political committee which would be required under this subsection to file a statement of organization in two or more locations need file only with the Division of Elections.</p> <p>(§ <a href="#">106.03(3)(d)</a>, F.S.)</p>	<ul style="list-style-type: none"> <li>• Division of Elections – if ECO relates to statewide, legislative, or multicounty candidates.</li> <li>• Supervisor of Elections – if relates to candidates in a countywide or less than a countywide election, except if relates <i>only</i> to municipal candidates.</li> <li>• Municipal Clerk – if relates to <i>only</i> municipal candidates.</li> </ul> <p>Any electioneering communications organization that would be required to file a statement of organization in two or more locations need only file a statement of organization with the Division of Elections.</p> <p>(§ <a href="#">106.03(1)(b)2.d.</a>, F.S.)</p>
<p><b>When to File Reports</b></p>	<p>Monthly; except for additional reports due beginning 60 days before the primary election; thereafter, reports are due as follows for political committees who:</p> <p><b>1. File with Division of Elections –</b></p> <ul style="list-style-type: none"> <li>• WEEKLY full reports of contributions and expenditures on the 4<sup>th</sup> day before the general election; and,</li> <li>• DAILY contribution-only reports beginning on the 10th day before the general election and ending on the 5<sup>th</sup> day before the general election.</li> </ul> <p><b>2. File with a filing officer other than the Division of Elections—</b></p> <p>BI-WEEKLY full reports of contributions and expenditures on the 4<sup>th</sup> day before the general election, with an additional report due on the 25th and 11th days before the primary and general election. (§ <a href="#">106.07(1)</a>, F.S.)</p> <p>See <a href="#">Campaign Finance Reporting Dates</a> on the Division’s web site. For filing date calendars for counties and municipalities, contact the</p>	<p>Monthly; except for additional reports due beginning 60 days before the primary election; thereafter, reports are due for ECOs who:</p> <p><b>1. File with Division of Elections –</b></p> <ul style="list-style-type: none"> <li>• WEEKLY full reports of contributions and expenditures on the 4<sup>th</sup> day before the general election; and,</li> <li>• DAILY contribution-only reports beginning on the 10th day before the general election and ending on the day before the general election (excluding the 4<sup>th</sup> day before the general election).</li> </ul> <p>(§ <a href="#">106.0703(1)(e)</a>, F.S.)</p> <p><b>2. File with a filing officer other than the Division of Elections—</b></p> <ul style="list-style-type: none"> <li>• BI-WEEKLY full reports of contributions and expenditures on the 4<sup>th</sup> day before the general election, with an additional report due on the 25th and 11th days before the primary and general election. (§ <a href="#">106.0703(1)</a>, F.S.)</li> </ul> <p>See <a href="#">Campaign Finance Reporting Dates</a> on the Division’s web site. For filing date calendars</p>

## Political Committee Handbook

	respective county supervisor of elections and municipal clerk, respectively.	for counties and municipalities, contact the respective county supervisor of elections and municipal clerk, respectively
<b>Political Disclaimers on ads</b>	<ul style="list-style-type: none"> <li>• Political advertisements – see § <a href="#">106.143(1)(c)</a> &amp; (2), F.S.</li> <li>• Independent expenditures – see § <a href="#">106.071(2)</a>, F.S.</li> <li>• Electioneering communication – see § <a href="#">106.1439</a>, F.S.</li> <li>• Telephone solicitation – see §§ <a href="#">106.147(1)</a> &amp; <a href="#">106.1439(2)</a>, F.S.</li> <li>• Miscellaneous advertisement – see § <a href="#">106.1437</a>, F.S.</li> </ul>	<ul style="list-style-type: none"> <li>• Electioneering communication – see § <a href="#">106.1439</a>, F.S.</li> <li>• Electioneering communication telephone solicitation – see §§ <a href="#">106.1439(2)</a> &amp; <a href="#">106.147</a>, F.S.</li> </ul>
<b>Pros/Cons</b>	<p><b>Pros as a political committee:</b></p> <ul style="list-style-type: none"> <li>• May accept unlimited contributions, except for committees sponsoring or opposing constitutional amendments proposed by initiative until ballot position is reached.</li> <li>• May communicate with public</li> <li>• May expressly advocate</li> <li>• May contribute to candidate, political party, or any other political organization</li> <li>• May make electioneering communications, which are not considered contributions to the candidate</li> </ul> <p><b>Cons as a political committee:</b></p> <ul style="list-style-type: none"> <li>• Cannot coordinate with the candidate on political advertisements without the political advertisement becoming a contribution to the candidate</li> </ul>	<p><b>Pros as an ECO:</b></p> <ul style="list-style-type: none"> <li>• May accept unlimited contributions</li> <li>• May communicate with public</li> <li>• May coordinate with candidates on electioneering communications (not subject to the limitations applicable to independent expenditures) (§ <a href="#">106.011(8)(d)</a>, F.S.)</li> <li>• Expenditures made for, or in furtherance of, an electioneering communication are not considered a contribution to the candidate (§ <a href="#">106.011(8)(c)</a>, F.S.)</li> </ul> <p><b>Cons as a political committee:</b></p> <ul style="list-style-type: none"> <li>• May not expressly advocate</li> <li>• May not contribute to candidates, political parties, affiliated party committees, or political committees</li> <li>• Cannot use credit card</li> </ul>

**Appendix D: 2022 Deadlines for Accepting Contributions**

	<b>Other Offices (except Supreme Court)</b>	<b>Justice of the Supreme Court</b>	<b>Judge of a District Court of Appeal</b>	<b>Circuit Judge or County Court Judge</b>
<b>If opposed in the primary election the candidate may accept:</b>	\$1,000 no later than midnight on August 18, 2022			\$1,000 no later than midnight on August 18, 2022
<b>If opposed in the primary and general elections the candidate may accept:</b>	<ul style="list-style-type: none"> <li>• \$1,000 no later than midnight on August 18, 2022;</li> <li>• \$1,000 between August 24 and midnight on November 3, 2022</li> </ul>			<ul style="list-style-type: none"> <li>• \$1,000 no later than midnight on August 18, 2022;</li> <li>• \$1,000 between August 24 and midnight on November 3, 2022</li> </ul>
<b>If opposed only in the general election, the candidate may accept:</b>	<ul style="list-style-type: none"> <li>• \$1,000 no later than midnight on August 23, 2022;</li> <li>• \$1,000 between August 24 and midnight on November 3, 2022</li> </ul>			
<b>Considered an opposed candidate but only has one election, the general election, may accept:</b>		\$3,000 no later than midnight on November 3, 2022 ***	\$1,000 no later than midnight on November 3, 2022 ***	

*\*\*\*Contributions may be accepted during the primary election, but must be applied toward the general election limitation.*