



PHIL M^CGRANE

IDAHO SECRETARY *OF* STATE

**Campaign Finance Disclosure Manual
for
Candidates
and
Political Committees**

Prepared Under the Authority of
Idaho Secretary of State

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

TABLE OF CONTENTS

INTRODUCTION.....	3
REQUIRED REPORTING.....	4
CANDIDATES	5
POLITICAL COMMITTEES.....	6
POLITICAL TREASURERS	6
CAMPAIGN FINANCE DISCLOSURE REPORTING DATES - 2026	9
REPORTING - FREQUENTLY ASKED QUESTIONS.....	10
TERMINATION OF REPORTING.....	11
CONTRIBUTIONS- FREQUENTLY ASKED QUESTIONS	12
DESIGNATING CONTRIBUTIONS - FREQUENTLY ASKED QUESTIONS.....	18
EXPENDITURES - FREQUENTLY ASKED QUESTIONS	19
RETIRING DEBT - FREQUENTLY ASKED QUESTIONS.....	21
PENALTIES FOR VIOLATION.....	22
CITIZEN CAMPAIGN FINANCE COMPLAINTS.....	22

INTRODUCTION

The Sunshine Law for campaign finance and lobbyist activity disclosure was enacted through the initiative process in 1974 and is administered by the Secretary of State. Since its implementation, the Secretary of State's Office has striven to increase visibility of campaign spending for all of Idaho's citizens.

This guide has been created to help candidates and committees meet the requirements of the Sunshine Law.

Campaign report images from candidates and committees, an online searchable database containing information from each campaign report, filing guides and resources, and Sunshine manuals can be found at <http://sunshine.voteidaho.gov>.

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

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

REQUIRED REPORTING

Who is required to report to the Secretary of State?

The Sunshine Law requires candidates and committees to submit campaign finance reports online to the Secretary of State. Throughout this document, the terms “political committee” or “committee” refer to Political Action Committees (PACs) and central committees. PACs receive contributions and make expenditures in support of or opposition to candidates or ballot measures. Central committees are statewide, county, district, or regional committees of a recognized political party.

County, city, special district, and judicial candidates are exempt from campaign finance reporting until they reach a \$500 threshold:

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

PACs are exempt from campaign finance reporting until they reach a \$1,000 aggregate threshold of contributions and expenditures:

Any person who receives contributions ***and*** makes ***expenditures in an amount exceeding one thousand dollars (\$1,000) in any calendar year*** for the purpose of supporting or opposing one (1) or more candidates or measures. (Idaho Code 67-6602(14)(b)).

Central committees are exempt until they expend an aggregate of \$5,000:

A county, district or regional committee of a recognized political party shall not be considered a political committee for the purposes of this chapter unless such party committee has ***expenditures exceeding five thousand dollars (\$5,000) in a calendar year.*** (Idaho Code 67-6602(14)(c)).

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

- Contributions: 48-hour notice of contributions of \$1000 or more (Idaho Code 67-6607(3))
- Independent Expenditures: 48-hour notice required if \$1000 or more and within 16 days of an election (Idaho Code 67-6611(4))
- Electioneering Communications: 48-hour notice required if \$1000 or more (Idaho Code 67-6628(3))
- Statement by a Nonbusiness Entity: report filed within 30 days if over \$1000 (Idaho Code 67-6606(2))

CANDIDATES

When does an individual become a candidate?

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

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

An incumbent shall be presumed to be a candidate in the subsequent election for his or her office until the incumbent has failed to file a declaration of candidacy by the statutory deadline.

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

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

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

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

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

POLITICAL COMMITTEES

How does an individual or organization become a political committee?

Any individual, corporation, association, firm, partnership, committee, political party, club or other organization or group of people becomes a political committee once certain conditions are met, according to Idaho Code 67-6602(14):

- They are specifically designated to support or oppose any candidate or measure, **or**
- They received contributions and made expenditures in an amount exceeding one thousand dollars (\$1,000) in any calendar year for the purpose of supporting or opposing one (1) or more candidates and/or measures.

Any entity registered with the Federal Election Commission shall **not** be considered a political committee for the purpose of this manual.

When will a recognized local party committee become a political committee?

A county, district, or regional committee of a recognized political party is not required to file as a central committee with the Secretary of State unless the committee has expenditures exceeding five thousand dollars (\$5,000) in a calendar year. (Idaho Code 67-6602(14)(c))

POLITICAL TREASURERS

Who is required to appoint a political treasurer and when must they be appointed?

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

County, city, and special district candidates, along with judicial candidates, do not need to appoint a treasurer until they receive and/or expend funds totaling \$500. Their Declaration of Candidacy stands as their Treasurer Appointment Form (C1) until they reach the \$500 threshold and create a campaign finance account on the Secretary of State's website. Once a campaign finance account is created with the Secretary of State, the C1 can be viewed and downloaded within the campaign finance account on the Account Overview page.

PACs do not need to create an account and appoint a treasurer until they receive and expend funds totaling \$1,000 (aggregate total of contributions and expenditures), while central committees do not need to create an account and appoint a treasurer until they expend an aggregate of \$5,000.

Note: a candidate or chairperson may also serve as their own treasurer.

Once the above conditions are met, candidates and committees must register an account on the Sunshine campaign finance portal:

<http://sunshine.voteidaho.gov>

How is a political treasurer appointed and certified?

A candidate or chairperson will appoint a treasurer while creating their campaign finance account on the Secretary of State's Sunshine portal. The Secretary of State's Office will then certify the appointment.

What are the duties of a political treasurer?

The key responsibilities of a political treasurer are:

- Keep detailed accounts current and file assigned reports by the 10th of the assigned month.
- Obtain the full name and complete address of any individual or organization that has made a contribution of any amount. (Transmit any anonymous contribution to the Secretary of State's office for transfer to the State Controller for deposit in the Public School Fund - see page 14 for more information.)
- Keep a detailed record of accounts for at least one year after the date of the election or the filing of the last campaign finance disclosure report, whichever is later.
- Clearly indicate on all public political advertising the person responsible for such communications (for example: print "Paid for by Candidate X for Senate" on all communications).

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

What are the requirements for serving as a political treasurer?

The only requirement for serving as a political treasurer is that the individual be registered to vote in the State of Idaho (Idaho Code 67-6603(a)). The residential address within the Sunshine campaign finance portal must match the address on the treasurer's voter registration. This address is not displayed on the public portal; only the mailing address is displayed.

Can a candidate or chairperson serve as his or her own political treasurer?

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

Can an individual serve as a political treasurer for more than one candidate and/or committee?

Yes, an individual may serve as the political treasurer for more than one candidate and/or committee (Idaho Code 6706603(a)). However, they must keep separate records and accounts for each candidate and/or committee.

What happens if a political treasurer resigns, is removed, or dies?

The candidate or chairperson of the political committee can change their treasurer within the Sunshine campaign finance account by accessing the Account Overview tab and selecting the Amend Registration button.

CAMPAIGN FINANCE DISCLOSURE REPORTING DATES - 2026

Below is the schedule of reporting periods and the due dates for filing campaign finance disclosure reports for 2026. These dates are set pursuant to the provisions of Sections 67-6607 and 67-6608, Idaho Code.

Campaign Finance Reporting Schedule 2026

(Candidates running in 2026 must file monthly reports. **See exception below.)

(PACs participating in any races for 2025 are required to file monthly reports.)

<u>Reporting Period</u>	<u>Filing Date</u>
January 1-31 st	February 10 th
February 1-29 th	March 10 th
March 1-31 st	April 10 th
April 1-30 th	May 10 th
May 1-31 st	June 10 th
June 1-30 th	July 10 th
July 1-31 st	August 10 th
August 1-31 st	September 10 th
September 1-30 th	October 10 th
October 1-31 st	November 10 th
November 1-30 th	December 10 th
December 1-31 st	January 10 th , 2027

Annual Reports

(Candidates not running in 2026 are only required to file an annual report for 2026, which will be due January 10, 2027.)

<u>Reporting Period</u>	<u>Filing Date</u>
January 1 st - December 31 st , 2026	January 10 th , 2027

****County candidates that do not reach a \$500 threshold do not need to create a campaign finance account or file reports. See Idaho Code 67-6608(1).**

- All contributions of \$1000 or more require a 48-hour report. See Idaho Code 67-6607(3), 67-6608(2).
- See Idaho Code 67-6607(2) for reporting periods.
- Late filing fees accrue at \$50 per day. See Idaho Code 67-6625A.

REPORTING - FREQUENTLY ASKED QUESTIONS

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

How do I file campaign finance disclosure reports?

All campaign finance reports must be filed online through the Secretary of State's Sunshine campaign finance portal at sunshine.voteidaho.gov.

Does a scheduled campaign finance disclosure report need to be filed if there have been no contributions or expenditures in the reporting period?

Yes, reporting schedules must be followed regardless of the financial activity for that reporting period.

If a candidate or political committee does not receive any contributions or make any expenditures during a reporting period described in Idaho Code 67-6607, the political treasurer must still file a report. The Sunshine campaign finance system will compile this report, and it will appear on your account Dashboard page. It must be filed with the Secretary of State in the reporting timeframe required by Idaho Code 67-6609.

I am a political treasurer for a candidate who was defeated in their contest. Are reporting requirements automatically completed after the race?

No, campaign finance reports must be filed until there is no longer a cash balance and/or debt shown on the last filed report. Once there is no longer any cash or debt, the treasurer or candidate may request that the account be terminated by contacting the Secretary of State's office. Idaho Code 67-6607(5).

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

Yes, candidates who are no longer in office or were defeated in their contests, or committees that will no longer remain active but have remaining cash on hand and/or debt, can request their account be moved to an annual reporting schedule until the account has filed a zero report and the candidate or committee has requested the account be terminated. Contact the Secretary of State's office to request a change in reporting or account termination.

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

Notify the Secretary of State's office or your local County Clerk's office for assistance.

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

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

May a candidate or political committee transfer assets for the purpose of earning interest?

Yes, a candidate or political committee may transfer assets to earn interest. The interest earned must be listed as a contribution from the bank or organization paying the interest.

TERMINATION OF REPORTING

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

Candidates may seek termination of their reporting requirements once they no longer hold an office or are no longer running for an office. Committees may seek termination of their reporting requirements at any time. To achieve eligibility for termination, the account's last filed report must have a zero cash and zero debt balance. The candidate, chairperson, or treasurer may then contact the Secretary of State's office to request termination.

How may campaign funds be used?

Contributions may be used in any of the following ways, according to Idaho Code 67-6610C:

- a) For expenditures in connection with the campaign for public office of the candidate;
- b) For ordinary and necessary expenses incurred in connection with the duties of the individual as a holder of public office;
- c) For contributions to an organization described in section 170(c) of the Internal Revenue Code of 1986;
- d) For transfers, without limitation, to a national, state or local committee of a political party,
- e) For donations to state and local candidates subject to the provisions of state law, or;
- f) For any other lawful purpose unless prohibited by subsection (2) of this section.

Are there ways that campaign funds may not be used?

Prohibited use:

(a) In general. A contribution shall not be converted by any person to personal use.

(b) Conversion. A contribution shall be considered to be converted to personal use if the contribution is used to fulfill any commitment, obligation or expense of a person that would exist irrespective of the candidate's election campaign or individual's duties as a holder of public office, including:

- (i) A home mortgage, rent or utility payment;
- (ii) A clothing purchase except for items of de minimis value such as campaign shirts or hats;
- (iii) A noncampaign or non-officeholder-related automobile expense;
- (iv) A country club membership;
- (v) A vacation or other noncampaign-related trip;
- (vi) A tuition payment;
- (vii) Admission to a sporting event, concert, theater or other form of entertainment not associated with an election campaign;
- (viii) Dues, fees and other payments to a health club or recreational facility; and
- (ix) Meals, groceries or other food expense, except for tickets to meals that the candidate attends solely for the purpose of enhancing the candidacy of another person or meal expenses which are incurred as part of a campaign activity or as part of a function that is related to the candidate's or officeholder's responsibilities.

CONTRIBUTIONS- FREQUENTLY ASKED QUESTIONS

What is considered a contribution?

"Contribution" includes any advance, conveyance, forgiveness of indebtedness, deposit, distribution, loan, payment, gift, pledge, subscription or transfer of money or anything of value, and any contract, agreement, promise or other obligation, whether or not legally enforceable, to make a contribution, in support of or in opposition to any candidate, political committee or measure. (Idaho Code 67-6602(3)).

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

Yes, any personal funds or property of a candidate expended or transferred to cover expenses incurred in support of the candidate are considered a contribution to the candidate's campaign. They must be reported as contributions from the candidate. However, the payment of the candidate's declaration of candidacy filing fee is excluded unless paid for from campaign funds.

May a candidate or political treasurer accept corporate and union contributions?

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

There are restrictions on how unions can collect money to be donated to candidates and committees. Refer to Idaho Code 44-2004.

May a candidate or political treasurer accept contributions from individuals, businesses, or organizations in foreign countries?

No. Idaho Code 67-6610D prohibits foreign contributions, independent expenditures, and electioneering communications.

Foreign contributions are also prohibited by federal law in 52 U.S. Code § 30121.

May a candidate or political treasurer accept anonymous contributions or report a contribution as anonymous?

No. Idaho Code 67-6614 does not allow contributions or expenditures to be made anonymously, in a fictitious name, or through a 3rd party to conceal the identity of the source of the contribution. The political treasurer shall immediately transfer an anonymous contribution to the Secretary of State's office (with the check made out to the State Controller) for deposit into the Public-School Fund (Idaho Code 67-6610).

This requirement still applies when contributions are collected at large meetings or events. The Sunshine campaign finance system allows the import of spreadsheets to track these contributions.

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

A contribution can be made from an individual and a business entity owned or controlled by that individual. This can be recorded as two separate contributions. However, two or more business entities are treated as a single entity in specific cases. Refer to Idaho Code 67-6610A(6) for details and definitions.

A contribution from a committee over which one person has exclusive control should be reported as a contribution by the controlling person. Contributions from a trade association, labor union, or collective bargaining organization should be considered a contribution from that organization.

Contributions contributed from a joint account (in the case of spouses contributing together) shall be deemed to be received one-half (1/2) from each spouse *only* if both spouses have signed the check.

How does a candidate or committee report a contribution from a national candidate or committee?

If the contributor is registered with the Federal Elections Commission (FEC), the FEC number of the contributing candidate or committee should be noted in the contribution, along with the contributor's name and address.

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

No. The contribution limits set forth in section 67-6610A do not apply to candidates who contribute to their own campaign.

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

Yes. Contributions are limited based on the office the candidate is running for. Statewide candidates may receive \$5000 per contributor (per election), and all other candidates, including judicial, legislative, and all local government candidates, may receive \$1000 per contributor (per election). (Idaho Code 67-6610A).

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

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

May a contribution be returned to the donor?

Yes. Contributions may be returned to the individuals who donated them. If the original contribution was reported on a previously filed report, the return of the contribution is reported as a 'returned' contribution in the campaign finance portal on the current report (the 'return' is recorded within the original transaction).

Who must file a 48-hour notice of contribution/loan received of \$1,000 or more?

Each candidate and any committee that receives a contribution of \$1,000 or more must file a 48-hour timed contribution report through the Sunshine campaign finance portal. (Idaho Code 67-6607(3)).

When must the 48-hour notice of contribution/loan received be filed?

The 48-hour report must be filed in the Sunshine campaign finance portal within 48 hours of receiving the contribution.

Are personal funds and in-kind contributions included in the 48-Hour notice requirement?

Yes, this applies to all contributions, including personal funds from the candidate and in-kind contributions.

Does a contribution reported on a 48-hour notice need to be reported on another report?

Adding the contribution to your campaign finance portal ensures that it is included on your filed report for that reporting period. You only need to record the transaction once, and the Sunshine campaign finance system will generate any necessary reports for you to file.

Does a contribution include items other than cash? What constitutes an in-kind contribution?

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

Examples include food and beverages donated for an event, office supplies donated to a committee, and discounted services received from printing companies.

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

How does an in-kind contribution affect my cash balance?

Because in-kind contributions are not cash, they are reflected in both the total contributions *and* total expenditures. Therefore, they do not affect the actual cash balance.

How is the value of an in-kind contribution determined?

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

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

ad. It is reported as an in-kind contribution from the person/company, then is listed as an in-kind expenditure to the company from which the ad was purchased.

iii) A contributor loans the candidate or committee the use of a computer or copier: the in-kind contribution equals the cost of leasing a similar piece of equipment for a similar period of time. This is reported as an in-kind contribution from the person/company and a corresponding expenditure to the same person/company.

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

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

Which date should be recorded as the date a contribution is received?

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

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

Yes. **All** contributions must be tracked. The full name and address of all contributors, regardless of amount, must be retained in the candidate's records. Once a contributor exceeds \$50 in a calendar year, their contributions must be itemized on the campaign finance report. The Sunshine campaign finance system aggregates these contributions as they are entered and prompts the candidate or committee to itemize future contributions from this contributor.

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

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

a) You can make a loan payment within the Sunshine campaign finance system. This will deduct an equivalent amount of cash from your account.

b) Loans that exceed the contribution limits from anyone other than the candidate violate the Sunshine Law, even if they are repaid in full.

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

b) Within the Sunshine campaign finance system, loans with a loan source type of "Self" can be forgiven. This has no impact on the campaign finance account's cash on hand and provides the most flexibility in addressing the loan balance.

How are loans to a candidate or political committee reported?

Loans to candidates or political committees are reported in their online campaign finance portal and will show on their monthly or annual report as debt.

Can purchases made with a credit card be considered debt?

Yes, purchases made with a credit card that are not going to be paid off right away could be reported as a corresponding expenditure and debt. The expenditure should be reported with the true payee (rather than the candidate or committee name). The "Loan Source Type" should be recorded as "Self", which then gives the candidate or committee the ability to either "Pay" the loan or "Forgive" the loan. Selecting "Pay" decreases the cash on hand. Selecting "Forgive" does not impact the cash balance. Note that the expenditure transaction also decreases the cash on hand.

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

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

If funds are spent on the event exceeding \$25, the candidate or PAC would report the amount as an in-kind contribution from the volunteer.

A candidate or political committee is planning on holding a raffle or auction. How is this reported?

Items that are donated to be auctioned at an event are recorded as in-kind contributions. Items that are purchased are recorded as expenditures. Items that are sold in an auction or event require a contribution transaction when they are purchased by an attendee. This may result in two separate transactions: one when the auction item is donated to or purchased by the candidate or committee (the in-kind contribution or expenditure), then a second when it is ultimately purchased by an auction attendee (this is a contribution).

If you are planning a raffle or auction and have specific questions regarding allowed games of chance, please contact the Idaho Lottery Enforcement Division - (208) 334-2277. Also see Idaho Code 67-7710 and 67-7711. The following website provides some guidance regarding holding a raffle event:

<http://idaholottery.com/charitable-gaming/faqs>

Idaho has specific laws governing if and when sales tax should be collected when items are sold by candidates and committees (such as selling clothing or other items to raise money for campaigns). Please direct any questions to the Idaho State Tax Commission at the following website. You can contact Philip Johnson with specific questions at the email address that appears after the link:

<http://tax.idaho.gov>

philip.johnson@tax.idaho.gov

DESIGNATING CONTRIBUTIONS - FREQUENTLY ASKED QUESTIONS

What is a designated contribution?

The donor's intent regarding which election the contribution should be applied to is defined as the designation of the contribution. When adding a contribution to the campaign finance portal, it must be recorded with this designation (primary or general), along with the candidate's election year, to ensure that it counts toward the correct contribution limits.

The screenshot shows a form titled "Transaction Details" with an information icon. It contains four input fields arranged in a 2x2 grid. The top-left field is labeled "Date" with a calendar icon. The top-right field is labeled "Amount". The bottom-left field is a dropdown menu labeled "Election Type" with a downward arrow; it is currently open, showing two options: "Primary" and "General". The bottom-right field is a dropdown menu labeled "Election Year" with a downward arrow.

Do Candidates have to designate contributions?

Yes, candidates must identify whether the contribution should be designated for the primary or general election. Contributions are limited by election, not by calendar year.

Contributions received prior to a primary election should be designated for the primary election. If the candidate wins the primary election, any contributions received after the primary election must be designated for the general election.

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

Do Political Committees have to designate contributions?

No, political committees are not required to designate contributions because they do not have contribution limits.

Can contributions received after an election be designated for past elections?

Candidates may only receive contributions designated for the past election if they have outstanding debt remaining on their most recent campaign finance report. Any contributions must immediately be used to pay down their debt. Contribution limits still apply. (See Retiring Debt).

CONTRIBUTION LIMITS (Idaho Code 67-6610A)

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

* Candidate contributions are unlimited to his/her campaign

** Primary - General

*** Includes National Party Organizations

EXPENDITURES - FREQUENTLY ASKED QUESTIONS

What is considered an expenditure?

An expenditure includes “any payment, contribution, subscription, distribution, loan, advance, deposit, or gift of money or anything of value, and includes a contract, promise, or agreement, whether or not legally enforceable, to make an expenditure. The term “expenditure” also includes a promise to pay, a payment or a transfer of anything of value in exchange for goods, services, property, facilities or anything of value for the purpose of

assisting, benefiting or honoring any public official or candidate, or assisting in furthering or opposing any election campaign.” (Idaho Code 67-6602(8)).

Must a candidate report personal expenditures made in support of his or her own campaign?

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

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

Note: Option b) allows the candidate to repay the loan using campaign funds, including funds raised through other contributors. It therefore allows the candidate to reimburse themselves for the expenditure. If the candidate enters the loan source type of “Self,” the loan can also be forgiven. Forgiving the loan will not impact the account’s cash balance, while paying the loan will.

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

Report the name of the company or person receiving the original expense, along with the expense code, as the expenditure, and the campaign will reimburse the candidate. The proper way to report expenditures is to be transparent about what the money was spent on, instead of who was reimbursed.

A candidate or political committee has received a refund of a deposit, a rebate from a vendor, or a return of overpayment from a vendor. How is this reported?

This is reported on the candidate's campaign report as a refund. The refund will be listed on the filed report with the individual's or vendor's name and address, the original date the expenditure was made, the original expenditure amount, the amount of the refund, and the reason for the refund. The refund is reported by selecting “Return” under “Actions” in the original expenditure transaction.

Our political committee paid for printing costs or other services for a candidate or another political committee. How should we report that on OUR report?

The political committee will list the expenditure as paid to the individual, organization, or business to whom the monetary payment was made, and then select the applicable expenditure type of Independent Expenditure or Electioneering Expenditure. For an Independent Expenditure, list the name(s) for whom the expense supported or opposed. If the expenditure was made with the candidate's knowledge, then the expense is subject to

the candidate's contribution limits, and the candidate must list the expense as an in-kind contribution from the committee. If the candidate was not working in coordination with the committee, the Independent Expenditure is not subject to contribution limits, and the candidate does not need to report the expenditure as an in-kind contribution on their report.

RETIRING DEBT - FREQUENTLY ASKED QUESTIONS

What is considered debt?

Debt is any unpaid monetary obligation incurred.

Are loans considered debt?

Yes, outstanding loans are considered debt.

Are purchases made with a credit card considered debt?

If you will not be paying for the expenditure in full during the current reporting period, add the expenditure amount to the Loan Received/Debt tab. If you plan on reimbursing the card within the reporting month, you can simply list the expense as an expenditure.

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

Yes, a candidate with unpaid debt may accept additional contributions designated for the completed election to retire the debt. Unpaid debt for this section means any unpaid monetary obligation as listed on the previously filed report, minus any cash balance reported on the same report. The contributions must still abide by the contribution limits for that election. You must use the contribution to reduce the remaining debt by making a debt payment within the same reporting period.

For example, a contributor donated \$500 to a legislative candidate (\$1,000 contribution limit) in the last general election. The individual would like to donate additional funds toward the candidate's debt. In this example, the individual could contribute up to \$500 and designate it toward the last general election. The candidate must pay \$500 of the debt with this contribution.

Can undesignated contributions be applied to the retirement of debt?

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

PENALTIES FOR VIOLATION

Late Filing Penalties

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

Violations other than late filings

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

CITIZEN CAMPAIGN FINANCE COMPLAINTS

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