

TEXAS ETHICS COMMISSION

CAMPAIGN FINANCE GUIDE FOR POLITICAL COMMITTEES



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Promoting Public Confidence in Government

CAMPAIGN FINANCE GUIDE FOR POLITICAL COMMITTEES

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IMPORTANT UPDATES

As directed by section 571.064 of the Texas Government Code, the Commission is required to annually adjust certain reporting thresholds upward to the nearest multiple of \$10 in accordance with the percentage increase for the previous year in the Consumer Price Index for Urban Consumers published by the Bureau of Labor Statistics of the United States Department of Labor.

These changes will be made effective January 1st of each calendar year; the affected numbers and corresponding new thresholds are located in 1 T.A.C. §18.31, which can be found here: <https://www.ethics.state.tx.us/rules/>. The higher itemization thresholds will be reflected on the paper forms and in these instructions, as applicable.

Verify that you are using the correct thresholds and forms that apply to your filing. For example, if you are filing a campaign finance report or lobby activities report that is due in January of 2025, you must use the forms and instructions that are applicable to the period ending December 31, 2024.

INTRODUCTION

This guide is a summary of the campaign finance regulations applicable to political committees. These regulations are set out in Title 15 of the Texas Election Code (chs. 251 – 259) and in the rules adopted by the Texas Ethics Commission.

A political committee, commonly referred to as a “PAC,” is “two or more persons acting in concert with a principal purpose of accepting political contributions or making political expenditures.” Tex. Elec. Code § 251.001(12). A political committee may be a large group such as an organization that collects money to support many different candidates. A political committee may also be a small group such as two people who get together to raise funds for an old friend who is a candidate for a local office. However, a group composed exclusively of two or more individual filers or political committees required to file reports under Title 15 of the Election Code for reportable expenditures for a joint activity is not considered a political committee.

FEDERAL ELECTIONS

This guide does not apply to a political committee if the committee’s involvement in Texas elections is limited to activity in connection with candidates for federal offices.

POLITICAL COMMITTEE WITH LIMITED ACTIVITY IN TEXAS

If only a small portion of a PAC’s activity is in connection with state and local elections in Texas, the political committee may be an out-of-state political committee and therefore not required to file a campaign treasurer appointment in Texas. See “Out-of-State Political Committees” in this guide.

POLITICAL PARTIES

Political committees affiliated with political parties should review this guide and also the following laws under the Ethics Commission's jurisdiction: Tex. Elec. Code Chapter 257; 1 T.A.C. Chapter 20, Subchapters G, H, and I; Tex. Elec. Code §§ 253.160(d), 253.161(e), 253.170(a)(b), 253.171(a), and 254.161.

INCORPORATED POLITICAL COMMITTEES

In general, corporations are prohibited from making political contributions or other political expenditures. A political committee may incorporate for liability purposes only, however, without subjecting itself to the prohibitions on corporate political expenditures. To incorporate for liability purposes only, a political committee may provide in its official incorporation documents that it is a political committee that is incorporating for liability purposes only and that its only principal purpose is to accept political contributions and make political expenditures.

JUDICIAL CAMPAIGN FAIRNESS ACT

Committees supporting, opposing or assisting candidates for and judges on the Supreme Court, Court of Criminal Appeals, courts of appeals, district courts, and statutory county courts and statutory probate courts should review the Ethics Commission's *Campaign Finance Guide for Judicial Candidates and Officeholders*.

GENERAL-PURPOSE AND SPECIFIC-PURPOSE POLITICAL COMMITTEES

The rules governing political committees vary depending on whether the political committee is a general-purpose political committee or a specific-purpose political committee.

GENERAL-PURPOSE POLITICAL COMMITTEE

A political committee that meets *any one* of the descriptions set out below is a general-purpose political committee.

Supporting or opposing unidentified candidates. A political committee that supports or opposes two or more candidates who are unidentified or who are seeking offices that are unknown is a general-purpose political committee.

A general-purpose committee devoted to a particular point of view does not become a specific-purpose committee because it lends support to a particular candidate in an election.

EXAMPLE: *A political committee that supports candidates who oppose gambling is a general-purpose political committee. The candidates supported by this political committee are "unidentified" because the political committee is devoted to a particular issue or point of view, not to particular candidates. If a candidate's views on gambling change, the candidate may gain or lose the committee's support.*

EXAMPLE: *A political committee that supports candidates who are members of a particular political party is a general-purpose political committee. (Some political committees affiliated with political parties are subject to different reporting requirements from other general-purpose committees. See “POLITICAL PARTIES” in the introduction to this guide.)*

Assisting unidentified officeholders. A political committee that assists two or more officeholders who are unidentified is a general-purpose political committee.

Supporting or opposing unidentified measures. A political committee that supports or opposes one or more unidentified measures is a general-purpose political committee. An unidentified measure is a proposal that is not yet legally required to be submitted to the voters in an election. (Exception: A group that is circulating a petition to determine whether a proposal is required to be submitted in an election is supporting an *identified measure*.)

EXAMPLE: *A group that is urging legislators to vote for a proposal to place a constitutional amendment banning gambling on the ballot is supporting an “unidentified measure.” This is because the proposal the group is supporting is not legally required to be submitted to the voters. If the legislature takes the action necessary to place the proposed constitutional amendment on the ballot, then the group would be supporting an “identified measure.”*

Note: If a political committee engages in any of the activities described in this section, it is a general-purpose committee, regardless of what else the committee does.

SPECIFIC-PURPOSE POLITICAL COMMITTEE

A specific-purpose political committee is one that *does not* fit any of the descriptions of a general-purpose political committee *but does* fit one of the descriptions set out below.

Supporting or opposing identified candidates seeking known offices. A political committee that supports or opposes candidates, all of whom are identified and are seeking offices that are known, is a specific-purpose political committee.

EXAMPLE: *A political committee that supports Mary Smith for governor is a specific-purpose political committee.*

Supporting or opposing identified measures. A political committee that supports or opposes one or more identified measures is a specific-purpose political committee. An identified measure is a proposal submitted to the voters in an election. The term “identified measure” also includes the circulation and submission of a petition to determine whether a proposal must be submitted to the voters.

EXAMPLE: *A political committee that is urging voters to vote for a constitutional amendment proposed by the legislature to permit an income tax is a specific-purpose political committee.*

EXAMPLE: *A political committee that is circulating a petition to call a liquor election is a specific-purpose committee. This is because a properly executed petition requires the commissioners court to submit a proposal to the voters.*

Assisting identified officeholders. A political committee that assists one or more officeholders, all of whom are identified, is a specific-purpose political committee.

Supporting or opposing unidentified candidate. A political committee that supports or opposes only one candidate who is unidentified or who is seeking an office that is unknown is a specific-purpose political committee.

EXAMPLE: *A political committee that pledges to support any Republican candidate who runs against a Democratic incumbent in a general election is a specific-purpose political committee. In contrast, a political committee that pledges to support all Democratic candidates for the Texas Senate who run against incumbent Republicans is a general-purpose committee since the committee is supporting more than one unidentified candidate.*

Before concluding that a political committee is a specific-purpose committee, review the preceding section on general-purpose committees. **Remember:** A political committee that engages in any of the activities of a general-purpose committee is a general-purpose committee, even if it *also* engages in the activities of a specific-purpose committee.

JUDICIAL SPECIFIC-PURPOSE COMMITTEE

A specific-purpose committee for supporting or opposing certain judicial candidates or assisting certain judicial officers is subject to the regulations of the Judicial Campaign Fairness Act. The Act applies to a candidate for or officeholder of the Texas Supreme Court, the Texas Court of Criminal Appeals, a court of appeals, a district court, a statutory county court, and a statutory probate court. For information that applies specifically to judicial SPACs, see the Ethics Commission's CAMPAIGN FINANCE GUIDE FOR JUDICIAL CANDIDATES AND OFFICEHOLDERS.

CHANGE OF STATUS

A change in activity may mean that a political committee has changed from a specific-purpose political committee to a general-purpose political committee or vice versa. If this happens, the committee is subject to new filing requirements. See "Filing an Appointment of Campaign Treasurer: Change of Status" in this guide.

FILING AN APPOINTMENT OF CAMPAIGN TREASURER

A group becomes a political committee by its actions, not by filing an appointment of campaign treasurer. A political committee *must* have a campaign treasurer appointment on file, however, before it may engage in certain activity. This section explains the circumstances under which a political committee is required to file a campaign treasurer appointment. A political committee may appoint a campaign treasurer at any time, even if it is not required to do so, but if it does so it must file periodic reports.

\$1,110 THRESHOLDS FOR FILING A CAMPAIGN TREASURER APPOINTMENT

Contributions. Neither a general-purpose committee nor a specific-purpose committee may accept political *contributions* that total more than \$1,110 without first filing a campaign treasurer appointment. This is a one-time threshold, not an annual threshold. Specific-purpose committees file on Form STA and general-purpose committees file on Form GTA.

Expenditures by specific-purpose committee. A specific-purpose political committee may not knowingly make political *expenditures* that exceed \$1,110 without filing a campaign treasurer appointment. Also, a political committee may not make campaign expenditures totaling more than \$1,110 to support or oppose a candidate in an election for a statewide office, the State Legislature, the State Board of Education, district judge, or multi-county district attorney *unless the political committee's treasurer appointment was filed at least thirty days before the election.*

Expenditures by general-purpose committee. A general-purpose committee may not knowingly make political *expenditures* that exceed \$1,110 without filing a campaign treasurer appointment.

COUNTY EXECUTIVE COMMITTEE

The rules set out in the preceding two sections do not apply to a county executive committee of a political party. A county executive committee of a political party is not required to appoint a campaign treasurer (Form CECTA) unless it accepts more than \$41,460 in political contributions or makes more than \$41,460 in political expenditures in a calendar year. Unlike the threshold for other general-purpose political committees, the threshold for the county executive committee of a political party is an *annual* threshold. See “POLITICAL PARTIES” in the introduction to this guide.

REQUIREMENT TO FILE REPORTS OF CONTRIBUTIONS AND EXPENDITURES

Once a political committee has filed an appointment of campaign treasurer, the campaign treasurer must begin filing reports of contributions and expenditures. Filing schedules are available on the Ethics Commission's website at www.ethics.state.tx.us. The treasurer should be aware of the first filing deadline that will arise after the appointment is filed. No action by the filing authority is necessary to trigger the reporting requirements. In other words, the campaign treasurer is responsible for filing the first report due according to the filing schedule whether or not the filing authority has sent a letter acknowledging receipt of the appointment form.

CHANGE OF STATUS

A change in political activity may mean that a political committee has changed from a specific-purpose political committee to a general-purpose political committee or vice versa. If this happens, the committee is subject to new filing requirements.

Specific-purpose committee becoming a general-purpose committee. If a specific-purpose committee engages in activities that make the committee a general-purpose committee, the committee must file a new campaign treasurer appointment (on Form GTA) with the Ethics Commission before it may accept more than \$1,110 in total political contributions or make more than \$1,110 in total political expenditures as a general purpose committee.

In addition to filing Form GTA with the Ethics Commission, the campaign treasurer of the new general-purpose committee must give notice of the change in status to the filing authority with whom the committee filed reports as a specific-purpose committee. This notice is due no later than the due date for the next report the committee would have had to file as a specific-purpose committee. The notice must state that the committee will file future reports as a general-purpose committee and that those reports will be filed with the Ethics Commission.

General-purpose committee becoming a specific-purpose committee. A general-purpose committee that chooses to limit its activities to the activities of a specific-purpose committee must file a new campaign treasurer appointment (on Form STA) with the appropriate filing authority. See “Where to File an Appointment of Campaign Treasurer” in this guide. Further, the new specific-purpose committee may not make expenditures in an election supporting or opposing a candidate for a statewide office, the State Legislature, the State Board of Education, a multi-county district office, or a judicial district office unless it has had its appointment of campaign treasurer as a specific-purpose committee on file for at least 30 days before the election.

In addition to filing a new campaign treasurer appointment, the campaign treasurer of the new specific-purpose committee must give notice to the Ethics Commission of the change in status. This notice must be given to the Ethics Commission no later than the due date for the next report the committee would have had to file with the Ethics Commission if the committee had not become a specific-purpose committee. The notice must state that the committee will file future reports as a specific-purpose committee and must identify the filing authority with which those reports will be filed.

CHOOSING A CAMPAIGN TREASURER

QUALIFICATIONS OF CAMPAIGN TREASURER

A political committee should consider its choice of a campaign treasurer carefully because the treasurer is responsible for fulfilling the duties described in the following section. The committee should also be sure that the treasurer is aware that he or she may be subject to fines or criminal penalties for failure to fulfill those duties.

A person is ineligible for appointment as a campaign treasurer if the person is the campaign treasurer of a political committee that has outstanding filing obligations (including outstanding

penalties). This prohibition does not apply if the committee in connection with which the ineligibility arose has not accepted more than \$5,000 in political contributions or made more than \$5,000 in political expenditures in any semiannual reporting period. A person who violates this prohibition is liable for a civil penalty not to exceed three times the amount of political contributions accepted or political expenditures made in violation of this provision.

DUTIES OF A CAMPAIGN TREASURER

Keeping records. The campaign treasurer of a political committee must maintain records of all the information necessary to file the committee's reports of contributions and expenditures. The campaign treasurer must maintain the records for two years after the deadline for the report.

Filing reports. The campaign treasurer must file the political committee's periodic reports of political contributions and expenditures. This requirement arises as soon as the appointment of campaign treasurer is filed. No action by the filing authority is necessary to trigger the requirement to file reports of contributions and expenditures. Failure to file or late filing may subject the treasurer to fines or possibly even criminal penalties. Filing schedules are available on the Ethics Commission's website at www.ethics.state.tx.us.

Notice to candidates and officeholders. If a political committee accepts a political contribution or makes a political expenditure for a candidate or an officeholder, the committee's campaign treasurer must give written notice of the contribution or expenditure to the candidate or officeholder by the end of the reporting period in which the contribution was accepted or the expenditure was made. The notice must include the full name and address of the committee and its campaign treasurer and indicate whether the committee is a specific-purpose committee or a general-purpose committee. (This requirement does not apply to the principal political committee of a political party or to a political committee established by a county executive committee of a political party.)

ASSISTANT CAMPAIGN TREASURER

Any general-purpose political committee may appoint an assistant campaign treasurer.

The following types of specific-purpose committees may appoint an assistant campaign treasurer:

- a specific-purpose political committee for supporting or opposing a candidate for a statewide office, the State Legislature, the State Board of Education, a multi-county district office, or a judicial district office; or
- a specific-purpose committee for supporting or opposing a statewide or district measure.

In the campaign treasurer's absence, the assistant campaign treasurer, and only the assistant treasurer, has the same authority to file reports as the campaign treasurer. To avoid late filing penalties caused by a campaign treasurer's unexpected absence, a political committee should appoint an assistant treasurer if the law permits it to do so. Remember, though, it is the campaign treasurer, not the assistant, who is liable for any penalties for late reports or failure to file reports.

CHANGING CAMPAIGN TREASURERS

To change campaign treasurers, a political committee simply files an amended appointment of campaign treasurer. A general-purpose committee uses Form AGTA. A specific-purpose committee uses Form ASTA.

The departing treasurer must file a termination report no later than 10 days after the change. See “Regular Filing Schedule for General-Purpose Political Committees: Termination Reports,” “Monthly Filing Schedule for General-Purpose Political Committees: Termination Reports,” or “Filing Schedule for Specific-Purpose Political Committees: Termination Reports” in this guide.

RESIGNATION OF CAMPAIGN TREASURER

The campaign treasurer of a political committee may resign by notifying the committee and the filing authority. The political committee must appoint a new campaign treasurer before it may accept further political contributions or make further political expenditures. If the treasurer has resigned, the assistant treasurer is not authorized to file reports.

The departing campaign treasurer must file a termination report no later than 10 days after his or her resignation. See “Regular Filing Schedule for General-Purpose Political Committees: Termination Reports,” “Monthly Filing Schedule for General-Purpose Political Committees: Termination Reports,” or “Filing Schedule for Specific-Purpose Political Committees: Termination Reports” in this guide.

WHERE TO FILE AN APPOINTMENT OF CAMPAIGN TREASURER

GENERAL-PURPOSE POLITICAL COMMITTEE

All general-purpose political committees file with the Texas Ethics Commission.

SPECIFIC-PURPOSE POLITICAL COMMITTEE FOR SUPPORTING OR OPPOSING A CANDIDATE OR ASSISTING AN OFFICEHOLDER

A specific-purpose political committee for supporting or opposing a candidate or assisting an officeholder files its appointment of campaign treasurer with the same filing authority as the candidate or officeholder.

Texas Ethics Commission. The appropriate filing authority is the Texas Ethics Commission if the specific-purpose political committee supports or opposes a candidate for or holder of one of the following offices:

- a statewide office;
- member of the State Legislature;
- member of the State Board of Education;
- district judge; or

- a district office filled by voters of more than one county.

The Ethics Commission is also the appropriate filing authority if the specific-purpose political committee supports or opposes a candidate for an office of a political subdivision other than a county, the governing body for the political subdivision has not been formed, *and* the political subdivision is situated in more than one county.

Also, if a specific-purpose political committee supports or opposes more than one candidate or measure that would require the committee to file with more than one filing authority, the political committee may file with the Ethics Commission and not with any other filing authority.

County filing authority. The appropriate filing authority is the county clerk (or the elections administrator if the county has an elections administrator, or the tax assessor-collector, if the county's commissioners court has transferred the filing authority function to the tax assessor-collector and the county clerk and tax assessor-collector have agreed to the transfer) if the specific-purpose political committee supports or opposes a candidate for a county office, a precinct office, or a district office other than a district office filled by voters in more than one county.

The county clerk (or the elections administrator or tax assessor-collector) is also the appropriate filing authority if the specific-purpose political committee supports a candidate for an office of a political subdivision other than a county, the governing body for the political subdivision has not been formed, *and* the political subdivision is situated within one county.

Other local filing authority. If a specific-purpose political committee supports or opposes a candidate for an office of a political subdivision other than a county, the appropriate filing authority is the *clerk or secretary of the governing body* of the political subdivision or, if the political subdivision has no clerk or secretary, *the governing body's presiding officer*.

SPECIFIC-PURPOSE POLITICAL COMMITTEE INVOLVED IN A SCHOOL DISTRICT BOND MEASURE ELECTION

New filing requirements apply to any specific-purpose committee created to support or oppose a measure on the issuance of bonds by a school district. A school district includes a junior college district or community college district.

- Campaign Treasurer Appointment (Form STA, Form ASTA): The committee must file its campaign treasurer appointment with the secretary of the school district's governing body. The campaign treasurer of the committee should also file with the Ethics Commission a file-stamped copy of any campaign treasurer appointment that it filed with the school district.
- Campaign Finance Reports (Form SPAC): The committee must file its campaign finance reports with the Ethics Commission.

SPECIFIC-PURPOSE POLITICAL COMMITTEE FOR SUPPORTING OR OPPOSING A MEASURE

The appropriate filing authority for a political committee that supports or opposes a measure, other than a school district bond measure, depends on who will vote on the measure. The filing requirements for a specific-purpose political committee that is involved in a school district bond measure are addressed in the previous section in this guide.

Texas Ethics Commission. The Texas Ethics Commission is the appropriate filing authority if the measure is to be submitted to the voters of the entire state.

The Ethics Commission is also the appropriate filing authority if the measure concerns a political subdivision other than a county, the governing body for the political subdivision has not been formed, *and* the political subdivision is situated in more than one county.

Also, if a specific-purpose political committee supports or opposes more than one candidate or measure that would require filing with more than one filing authority, the political committee may file with the Ethics Commission and not with any other filing authority.

County clerk. The county clerk (or elections administrator or the tax assessor-collector, as applicable) is the appropriate filing authority if the measure is to be submitted to the voters of a single county in an election ordered by a county authority. The county clerk (or elections administrator or the tax assessor-collector, as applicable) is also the appropriate filing authority if the measure concerns a political subdivision other than a county, the governing body for the political subdivision has not been formed, and the political subdivision is situated within one county. *See* previous section discussing "county filing authority."

Other local filing authority. If a measure is to be submitted at an election ordered by an authority of a political subdivision other than a county, the appropriate filing authority is the *secretary of the governing body* of the political subdivision or, if the political subdivision has no secretary, *the governing body's presiding officer*.

EXAMPLE: *A political committee supporting a city ballot measure files its appointment of campaign treasurer with the secretary of the city's governing body or, if the governing body has no secretary, with the presiding officer of the governing body.*

EFFECTIVE DATE OF APPOINTMENT OF CAMPAIGN TREASURER

A campaign treasurer appointment takes effect at the time it is filed. No action by the filing authority is necessary to give effect to the filing. This means that if the appointment is hand-delivered to the filing authority, it takes effect on the date of delivery. If the appointment is mailed, it takes effect on the date of the postmark.

As soon as the appointment is filed, the campaign treasurer is responsible for filing periodic reports. No action by the filing authority is necessary to trigger the treasurer's responsibility to file reports.

CONTENTS OF CAMPAIGN TREASURER APPOINTMENT

FORMS

There are separate forms for the appointment of a campaign treasurer by a general-purpose committee (Form GTA) and for the appointment of a campaign treasurer by a specific-purpose committee (Form STA).

CONTENTS OF CAMPAIGN TREASURER APPOINTMENT

All campaign treasurer appointments filed by political committees must include the following information:

- the campaign treasurer's name;
- the campaign treasurer's residence or business street address (A political committee must notify its filing authority of any change in its campaign treasurer's address not later than the 10th day after the change.);
- the campaign treasurer's telephone number; and
- the name of the person making the appointment.

ADDITIONAL CONTENTS OF APPOINTMENT BY GENERAL-PURPOSE COMMITTEE

In addition to the information set out above, a campaign treasurer appointment for a general-purpose committee must contain the following information:

- one of the following: (1) the name of each corporation, labor organization, or other entity that has either the authority to actively participate in determining to whom the committee makes political contributions or for what purposes the committee makes political expenditures or the authority to designate a person to a position of authority with the committee; (2) the name of each person who determines to whom the committee makes contributions; or (3) the name of each person who determines for what purposes the committee makes expenditures;
- the name and address of each general-purpose committee to whom the committee intends to make political contributions. (The political committee may not make a contribution to a general-purpose committee not listed in the campaign treasurer appointment.); and
- the name of the committee and, if the name is an acronym, the words the acronym represents. (The name of the committee must include the name of any corporation, labor organization, or other entity that has either (1) the authority to actively participate in determining to whom the committee makes political contributions or for what purposes the committee makes political expenditures, or (2) the authority to designate a person to a position of authority with the committee.)

Also, the name may not be the same or deceptively similar to the name of any other Texas general-purpose political committee.

ADDITIONAL CONTENTS OF APPOINTMENT BY SPECIFIC-PURPOSE COMMITTEE

A campaign treasurer appointment for a specific-purpose political committee for supporting or opposing a candidate for a statewide office, the State Legislature, the State Board of Education, a multi-county district office or a judicial district office must include in its appointment of campaign treasurer the name of and the office sought by the candidate. Also, the name of the committee must include the full name of the candidate.

STATEMENT FILED UNDER SECTION 252.003 OR 252.0031, ELECTION CODE

(Statement Authorizing Direct Campaign Expenditures from Corporation or Labor Organization Political Contributions)

Sections 252.003 and 252.0031 of the Election Code require any political committee to include in its campaign treasurer appointment an affidavit, containing specific language, before it uses political contributions from corporations or labor organizations to make direct campaign expenditures in connection with a campaign for an elective office. The affidavit must state that:

- The committee is not established or controlled by a candidate or an officeholder; and
- The committee will not use any political contribution from a corporation or a labor organization to make a political contribution to:
 - a candidate for elective office;
 - an officeholder; or
 - a political committee that has not filed an affidavit stating the same.

The Commission provides a form containing the required language as part of the Form GTA (for general-purpose committees) and Form STA (for specific-purpose committees), as well as the amendments to those forms (Form AGTA and Form ASTA). In this form, the affidavit is called a “Statement Authorizing Direct Campaign Expenditures from Corporation or Labor Organization Political Contributions.” This affidavit does not create additional reporting requirements that would otherwise be required for direct campaign expenditures exceeding \$170. If a political committee’s campaign treasurer appointment includes the completed affidavit and the affidavit no longer applies on a later date, the campaign treasurer appointment must be amended (using form AGTA or ASTA, as applicable) to indicate that the affidavit no longer applies. *See* “Change in Information” below for additional information.

Note to Direct Campaign Expenditure-Only Committees: The requirement for a political committee to include the affidavit in its campaign treasurer appointment also applies to direct campaign expenditure-only committees. Thus, if a direct campaign expenditure-only committee wishes to use a political contribution that it accepted from a corporation or labor organization to make a direct campaign expenditure in connection with a campaign for elective office, it must

also file the “Statement Authorizing Direct Campaign Expenditures from Corporation or Labor Organization Political Contributions” before making the expenditure.

CHANGE IN INFORMATION

A change in information on a committee’s appointment of campaign treasurer is reported on Form AGTA (for general-purpose committees) or Form ASTA (for specific-purpose committees). The deadlines for reporting changes depend on the nature of the change and on whether the committee is a general-purpose committee or a specific-purpose committee.

General-purpose committee. If a general-purpose committee is appointing a different treasurer, the change takes effect when the appointment (Form AGTA) is filed. Remember: The committee may not accept political contributions or make political expenditures during a period when the committee has no campaign treasurer on file.

If the campaign treasurer’s address changes, the committee must file an amended campaign treasurer appointment (Form AGTA) not later than 10 days after the change.

If there is a change in any of the other information in a general-purpose political committee’s appointment of campaign treasurer, the political committee must file an amended campaign treasurer appointment (Form AGTA) not later than 30 days after the change.

Specific-purpose committee. If a specific-purpose committee is appointing a different treasurer, the change takes effect when the appointment (Form ASTA) is filed. Remember: The committee may not accept political contributions or make political expenditures during a period when the committee has no campaign treasurer on file.

If a specific-purpose committee supports or opposes a candidate for a statewide office, the State Legislature, the State Board of Education, a multi-county district office, or a judicial district office, the committee must report a change (Form ASTA) in the name of or the office sought by the candidate within 24 hours of the change.

If the campaign treasurer’s address changes, the committee must file an amended campaign treasurer appointment (Form ASTA) not later than 10 days after the change.

If there is a change in any of the other information in a specific-purpose committee’s appointment of campaign treasurer, the committee must file an amended campaign treasurer appointment (Form ASTA) not later than 30 days after the change.

CODE OF FAIR CAMPAIGN PRACTICES

A filing authority who receives an appointment of campaign treasurer from a political committee is required to give the filer a copy of Election Code Chapter 258 (the Fair Campaign Practices Act) and Form CFCP (Code of Fair Campaign Practices). The treasurer of the political committee may sign Form CFCP and file it with the filing authority. By signing the form, the treasurer subscribes to the principles set out in the Code of Fair Campaign Practices. Subscribing to the code is voluntary.

POLITICAL CONTRIBUTIONS AND POLITICAL EXPENDITURES

POLITICAL CONTRIBUTIONS

A political contribution is any transfer of *or promise to transfer* money, goods, services, or other thing of value, including a loan, that is given to a political committee with the intent that it be used either:

- in connection with a campaign for elective office or a measure to be submitted to the voters; or
- to defray expenses in connection with an officeholder's duties or activities, provided that the expenditures are not reimbursable from public money.

An in-kind contribution is any contribution of goods, services, or other thing of value that is not money. This includes an agreement made or other obligation incurred, regardless of whether it is legally enforceable or not, to make the contribution. An in-kind contribution does not include a direct campaign expenditure.

A loan from an incorporated financial institution that has been in business for more than a year is not considered to be a contribution, but a political committee must report any such loans taken out for political purposes.

A campaign expenditure made in connection with a measure is not a contribution by the person making the expenditure if it is not made as a political contribution to a political committee supporting or opposing the measure.

A campaign expenditure made on behalf of a candidate or officeholder without prior consent or approval of the candidate or officeholder is not a contribution to the candidate or officeholder.

EXAMPLES:

- *donations of money to a political committee at a fund-raiser are political contributions;*
- *the donation of materials and labor for printing campaign signs is an in-kind political contribution; and*
- *a promise to give a political committee money after the election to pay debts incurred in connection with an election is a political contribution in the form of a pledge. See "Pledges" in this guide.*

POLITICAL EXPENDITURES

A political expenditure is a payment or an agreement to make a payment in connection with:

- a campaign for an elective office or an election on a measure; or

- an officeholder's duties or activities, provided that the expenditures are not reimbursable with public money.

EXAMPLES:

- *purchasing stationery for fund-raising letters is a political expenditure;*
- *renting a field to hold a campaign rally is a political expenditure;*
- *paying people to put up yard signs in connection with an election is a political expenditure;*
- *a political contribution to a candidate or officeholder is a political expenditure by the political committee; and*
- *payments to finance the general operating expenses of a political committee are political expenditures.*

NONPOLITICAL EXPENDITURES

A political committee must also report *any* expenditure made from political contributions, even if the expenditure is not for a campaign or officeholder purpose.

RECORD KEEPING FOR REPORTS

The campaign treasurer of a political committee must keep records of all information used to prepare reports of contributions and expenditures: for example, receipts or ledgers of contributions and expenditures. The campaign treasurer must maintain the records for two years after the deadline for the report for which he or she used the records.

CONTRIBUTIONS

The campaign treasurer must keep a record of the amount of each contribution received and the value and nature of any in-kind contribution, as well as the name and address of the individual or political committee making the contribution, and the date of the contribution. Reports filed on the regular filing schedule must itemize contributions from an individual that exceed \$110 during a reporting period, and any contribution made electronically. This is in contrast to reports filed under the monthly schedule, on which the campaign treasurer must itemize contributions from an individual that exceed \$20 during a reporting period, and any contribution that is made electronically.

The campaign treasurer of a general-purpose committee must also keep a record of a contributor's principal occupation because a general-purpose committee must report the principal occupation of each person from whom it receives more than \$110 in total contributions in a reporting period (\$20 for general-purpose committees filing monthly).

Alternate Reporting Requirement For Certain Committees. A general-purpose committee with less than \$33,170 in total political contributions maintained as of the last day of the preceding reporting period may choose to itemize political contributions from one person that

exceed \$230 (instead of \$110) during a reporting period. A general-purpose committee filing monthly with less than \$33,170 in total political contributions maintained as of the last day of the preceding reporting period may choose to itemize political contributions from one person that exceed \$40 (instead of \$20) during a reporting period. This alternate reporting threshold does not affect the requirement to itemize all contributions received electronically.

A specific-purpose political committee for supporting or opposing a candidate for a statewide executive-branch office or a legislative office is required to disclose an individual contributor's principal occupation or job title and the full name of the contributor's employer if, during the reporting period, the committee has accepted contributions that in the aggregate equal or exceed \$1,140 from the individual contributor. The requirement is also applicable to a specific-purpose political committee that assists a statewide legislative-branch officer or a legislator.

ACCEPTING CONTRIBUTIONS

The treasurer of a political committee must report contributions *accepted* and the date of acceptance. Receipt is different from acceptance. Acceptance is a decision to keep the contribution offered. A decision to *accept* a contribution must be made by the end of the reporting period during which the contribution is received.

Note: Certain specific-purpose committees are required to file special session reports. See "Special Session Reports" in this guide. A decision to accept a contribution made during the period covered by a special session report must be made by the third day after the contribution is received.

Failure to make a determination about acceptance or refusal. If a political committee fails to make a determination to accept or refuse a contribution by the deadline, the contribution is considered to have been accepted.

Returning refused contributions. If a political committee receives a political contribution but does not accept it, the committee must return the contribution not later than the 30th day after the end of the reporting period in which the contribution was received. If the committee fails to do so, the contribution is considered to have been accepted.

TIME OF ACCEPTING CONTRIBUTION

The campaign treasurer must report the date the committee *accepts* a political contribution. The date of receipt may be different from the date of acceptance.

PLEDGES

Promises to transfer money, goods, services, or other things of value are contributions. If a political committee accepts such a promise, the campaign treasurer must report it (along with the information required for other contributions) on the reporting schedule for "pledges." Once a pledge has been received, it is reported on the appropriate receipts schedule for the reporting period in which the pledge is received. A pledge that is actually received in the same reporting period in which the pledge was accepted shall be reported only on the appropriate receipts schedule.

Note: A pledge is not a contribution unless it has been accepted.

EXAMPLE 1: *In June a supporter promises that he will give Juan Garcia \$1,000 in the last week before the November election. Juan accepts his promise. Juan must report the pledge on his July 15 report. Juan must also report a political contribution when the pledge is actually received. (Note: If Juan receives the pledge during the July semiannual reporting period then he does not report the pledge and only reports a political contribution. Also, if he never receives the \$1,000, he does not amend his report to delete the entry for the pledge.)*

EXAMPLE 2: *At a party, an acquaintance says to Juan, "I'd like to give you some money; call me at my office." Juan agrees to call. At this point, Juan has accepted nothing and has nothing to report. Juan has not agreed to accept money; he has merely agreed to call.*

LOANS

Loans to a political committee for campaign or officeholder purposes are required to be reported. The campaign treasurer must keep a record of the amount of a loan, the date the loan is made, the interest rate, the maturity date, the type of collateral, and the name and address of the lender. The campaign treasurer must also keep a record of the name, address, principal occupation, and employer of any guarantor and the amount guaranteed by the guarantor.

As a general rule, a loan is a contribution, but there is an exception for a loan from an incorporated financial institution that has been in business for more than one year. Therefore, a committee may generally accept a bank loan for political purposes without violating the rule prohibiting corporate contributions. **Note:** Even though most bank loans are not contributions, they must be reported. Additionally, the forgiveness of a loan is a reportable in-kind contribution. See 1 T.A.C. § 20.64.

CONTRIBUTIONS FROM OUT-OF-STATE POLITICAL COMMITTEES

A political committee that accepts one or more political contributions from out-of-state political committees must understand the following rules:

Contributions over \$1,140 in a reporting period. Before a committee *may accept* more than \$1,140 in a reporting period from a particular out-of-state committee, the committee receiving the contribution must obtain certain documentation. Before accepting a contribution that causes the committee to exceed this total, the committee must obtain either (1) a written statement, certified by an officer of the out-of-state political committee, listing the full name and address of each person who contributed more than \$230 to the out-of-state political committee during the 12 months immediately preceding the contribution, or (2) a copy of the out-of-state political committee's statement of organization filed as required by law with the Federal Election Commission (FEC) and certified by an officer of the out-of-state committee.

The campaign treasurer must include this documentation with the report of contributions and expenditures for the period in which the contribution was received.

Contributions of \$1,140 or less in a reporting period. If a political committee accepts \$1,140 or less from an out-of-state committee in a reporting period, there is no requirement that the committee obtain documentation *before accepting* the contribution or contributions. But there is

a requirement that the committee's campaign treasurer include certain documentation in the report covering the period in which the committee received the contribution or contributions. The report must include *either* (1) a copy of the out-of-state political committee's statement of organization filed as required by law with the Federal Election Commission (FEC) and certified by an officer of the out-of-state committee, *or* (2) the committee's name, address and phone number; the name of the person appointing the committee's campaign treasurer; and the name, address and phone number of the committee's campaign treasurer.

EXPENDITURES

The campaign treasurer of a political committee must keep a record of the amount of any expenditures from political contributions (regardless of whether the expenditure is a political expenditure), the date of the expenditure, the name and address of the person to whom the expenditure is made, and the purpose of the expenditure.

UNPAID INCURRED OBLIGATIONS

An expenditure that is not paid during the reporting period in which the obligation to pay the expenditure is incurred shall be reported on the Unpaid Incurred Obligations Schedule for the reporting period in which the obligation to pay is incurred.

The use of political contributions to pay an expenditure previously disclosed on an Unpaid Incurred Obligations Schedule shall be reported on the appropriate disbursements schedule for the reporting period in which the payment is made.

EXPENDITURES MADE BY CREDIT CARD

An expenditure made by a credit card must be reported on the Expenditures Made to Credit Card Schedule for the reporting period in which the expenditure is made. The report must identify the vendor who receives the payment from the credit card company.

The use of political contributions to make a payment to a credit card company must be reported on the appropriate disbursements schedule for the reporting period in which the payment is made and identify the credit card company receiving the payment.

TIME OF MAKING EXPENDITURE

For reporting purposes, an expenditure is made when the amount of the expenditure is readily determinable. An expenditure that is not paid during the reporting period in which the obligation to pay the expenditure is incurred shall be reported on the Unpaid Incurred Obligations Schedule for the reporting period in which the obligation to pay is incurred. If the amount of an expenditure is not determinable until a periodic bill comes, the date of the expenditure is the date the bill is received.

Credit Card Expenditures. For purposes of 30 day and 8 day pre-election reports, the date of an expenditure made by a credit card is the date of the purchase, not the date the credit card bill comes. For purposes of other reports, the date of an expenditure made by a credit card is the date of receipt of the credit card statement that includes the expenditure. For additional information

regarding how to report expenditures made by credit card, *see* “Expenditures Made by Credit Card” in this guide.

DIRECT EXPENDITURES

The campaign treasurer of a political committee must report the names of candidates or officeholders who benefit from direct campaign expenditures that the committee makes. (This rule does not apply to direct campaign expenditures made by the principal political committee of a political party on behalf of a slate of two or more nominees of that party.) The law defines a direct campaign expenditure as “a campaign expenditure that does not constitute a campaign contribution by the person making the expenditure.” As a practical matter, a direct campaign expenditure is a campaign expenditure for a candidate or officeholder incurred without the candidate’s or the officeholder’s consent.

NOTICE TO CANDIDATES OR OFFICEHOLDERS

If a political committee accepts political contributions or makes political expenditures for a candidate or officeholder, the committee’s campaign treasurer must give written notice of the contributions or expenditures to the candidate or officeholder by the end of the reporting period in which the contributions are accepted or the expenditures are made. The notice must include the name and address of the political committee and its campaign treasurer and state whether the committee is a specific-purpose committee or a general-purpose committee. The candidate must report the receipt of such a notice. See “Duties of a Campaign Treasurer” in this guide.

USE OF POLITICAL FUNDS TO RENT OR PURCHASE REAL PROPERTY

A specific-purpose committee for supporting, opposing, or assisting a candidate or officeholder is prohibited from using political funds to purchase real property or to pay the interest on or principal of a note for the purchase of real property.

A specific-purpose committee for supporting, opposing, or assisting a candidate or officeholder may not knowingly make or authorize a payment from political funds for the rental or purchase of real property from: (1) a person related to the candidate or officeholder within the second degree of consanguinity or affinity as determined under Chapter 573, Government Code; or (2) a business in which the candidate or officeholder (or a person related to the candidate or officeholder within the second degree of consanguinity or affinity) has a participating interest of more than 10 percent, holds a position on the governing body, or serves as an officer. Tex. Elec. Code § 253.038 (a-1). This restriction applies to a payment made from political funds, without regard to whether the payment was made under a lease or other agreement entered into before that date.

PAYMENTS TO A BUSINESS OF A CANDIDATE OR OFFICEHOLDER

The campaign treasurer of a specific-purpose committee is required to report payments from political contributions to a business in which a candidate or officeholder supported, opposed, or assisted by the committee has either: a participating interest of more than 10 percent; a position on the governing body of the business; *or* a position as an officer of the business.

In addition to the reporting requirement, there are limitations on such payments. A specific-purpose committee may not make a payment from political contributions to such a business if the payment is for personal services rendered by a candidate or officeholder supported or opposed by the committee or for personal services rendered by a candidate's or officeholder's spouse or dependent children. (Nor may the specific-purpose committee make payments out of political contributions directly to the candidate or officeholder (or to the candidate's or officeholder's spouse or dependent children) for personal services rendered to the committee by the candidate or officeholder or by the candidate's or officeholder's spouse or dependent children.)

The committee may make other payments to such a business only if the payment does not exceed the amount necessary to reimburse the business for actual expenditures made by the business. (A payment of *less than* the amount necessary to reimburse the business for actual expenditures results in a contribution.)

For other restrictions on payments to such a business, see "Use of Political Funds to Rent or Purchase Real Property" in this guide.

CORPORATE CONTRIBUTIONS

As a general rule, a political committee may not accept political contributions from corporations or labor organizations. However, a political committee may accept such contributions in some cases, as described below.

Measures-Only Committee

A political committee that supports or opposes measures exclusively may accept political contributions from a corporation or labor organization and spend the contributions to support or oppose measures.

Direct Campaign Expenditure-Only Committee

A political committee that makes only direct campaign expenditures may accept political contributions from corporations or labor organizations. However, such a committee cannot be established or controlled by a candidate or officeholder and cannot make, or intend to make, political contributions to certain other persons, including candidates or officeholders. Such a committee must file an affidavit with the Commission stating that it operates as described in the affidavit. The form titled "Texas Ethics Commission Statement for Direct Campaign Expenditure-Only Committees" may be filed to satisfy this requirement. *See* section 253.105 of the Election Code relating to filing requirements for direct campaign expenditure only committees.

A direct campaign expenditure-only committee must also include in its campaign treasurer appointment a separate affidavit containing certain language before it can use political contributions accepted from a corporation or labor organization to make a direct campaign expenditure in connection with a campaign for an elective office. For additional information on this affidavit, see the section in this guide titled, "STATEMENT FILED UNDER SECTION 252.003 OR 252.0031, ELECTION CODE."

Political Committee Filing Statement Authorizing Direct Campaign Expenditures from Corporation or Labor Organization Political Contributions under Section 252.003 or Section 252.0031, Election Code

A political committee may accept political contributions from corporations or labor organizations if it has filed a certain affidavit with its campaign treasurer appointment (Form GTA or Form STA, as applicable) or amended its treasurer appointment (using Form AGTA or ASTA, as applicable) to include the affidavit. The affidavit must also be filed before it can use political contributions accepted from a corporation or labor organization to make a direct campaign expenditure in connection with a campaign for an elective office. *See* “STATEMENT FILED UNDER SECTION 252.003 OR 252.0031, ELECTION CODE” in this guide for more information regarding this requirement.

Establishment, Administration, and Solicitation

A corporation or labor organization may also finance the establishment or administration of a general-purpose political committee, including the creation and maintenance of the political committee’s website so long as the website does not contain political advertising. Additionally, a corporation or labor organization may make political expenditures to finance the costs of soliciting contributions to the political committee from the employees, stockholders, or members of the corporation or labor organization and their families, including fully or partially matching contributions to an organization that is exempt from federal income tax under section 501(c)(3), Internal Revenue Code of 1986. The general-purpose committee is required to report such corporate expenditures. Consult subchapter D, chapter 253, Election Code, for information on corporate or labor organization expenditures.

NONPOLITICAL EXPENDITURES

The campaign treasurer of a political committee must report *any* expenditure made by the committee from political contributions, even if the expenditure is not for a campaign or officeholder purpose. As a practical matter, *very few* expenditures made from political contributions are non-political expenditures. For instance, expenditures for administrative expenses, banking fees, and professional dues are typically political expenditures. Reminder: A specific-purpose committee supporting, opposing, or assisting a candidate or officeholder may not convert political contributions to the personal use of the candidate or officeholder.

INTEREST EARNED, OTHER CREDITS/GAINS/REFUNDS, AND RETURNED CONTRIBUTIONS

The campaign treasurer of a political committee is required to disclose information regarding the following types of activity from political contributions:

- any credit, interest, rebate, refund, reimbursement, or return of a deposit fee resulting from the use of a political contribution or an asset purchased with a political contribution, the amount of which exceeds \$140;
- any proceeds of the sale of an asset purchased with a political contribution, the amount of which exceeds \$140;

- any other gain from a political contribution, the amount of which exceeds \$140; and
- The campaign treasurer of a political committee must report any political contributions made by the committee *that are returned to the committee*. The report must include the name of the person or political committee to which the contribution was originally made and the date the contribution was returned.

The campaign treasurer must use Schedule K to report such information for the political committee. Although you are not required to do so, you may also report any credit/gain/refund, or interest that does not exceed \$140 in the period on this schedule. (Previously, this was an optional schedule because the campaign treasurer of a political committee was not required to report this information.) Expenditures made from income from political contributions must be reported on the expenditures schedule.

PURCHASE OF INVESTMENTS

The campaign treasurer of a political committee must report any investment purchased with a political contribution, the amount of which exceeds \$140. This information must be disclosed on Schedule F3 of the campaign finance report.

POLITICAL CONTRIBUTIONS MAINTAINED

A report must include the total amount of political contributions and interest or income earned from contributions as of the last day of the reporting period. The “total amount of political contributions maintained” includes: the total amount of political contributions maintained in one or more accounts, including the balance on deposit in banks, savings and loan institutions and other depository institutions; the present value of any investments that can be readily converted to cash, such as certificates of deposit, money market accounts, stocks, bonds, treasury bills, etc.; and the balance of political contributions accepted and held in any online fundraising account over which the filer can exercise control by making a withdrawal, expenditure, or transfer.

1 T.A.C. § 20.50.

PREPARING AND FILING REPORTS OF CONTRIBUTIONS AND EXPENDITURES

The campaign treasurer of a political committee is responsible for filing required reports of political contributions and expenditures.

ELECTRONIC FILING

Campaign treasurers of general-purpose political committees and campaign treasurers of specific-purpose political committees that file with the Ethics Commission are required to file reports electronically unless they are eligible to claim an exemption from required electronic filing.

In order for a committee’s campaign treasurer to claim an exemption from electronic filing, the committee must meet *all* of the following requirements: 1) Neither the committee, nor an agent of the committee, nor a person with whom the committee contracts uses computer equipment to

keep the current records of political contributions, political expenditures, or persons making political contributions to the committee; 2) The committee does not accept more than \$33,170 in political contributions in a calendar year; AND 3) The committee does not make more than \$33,170 in political expenditures in a calendar year.

With each report filed on paper, a committee's campaign treasurer must include an affidavit swearing that he or she is entitled to an exemption from electronic filing. The exemption affidavit form is available on the Ethics Commission's website at www.ethics.state.tx.us.

PAPER FORMS

Copies of paper forms are available on the Ethics Commission website at www.ethics.state.tx.us.

WHERE TO FILE REPORTS

Except for certain specific-purpose committees described below, the campaign treasurer of a political committee files reports of contributions and expenditures with the filing authority with which the committee filed its appointment of campaign treasurer.

SPECIFIC-PURPOSE COMMITTEES INVOLVED IN SCHOOL DISTRICT BOND ELECTIONS

A specific-purpose committee created to support or oppose a measure on the issuance of bonds by a school district, including a junior college district or community college district, must file all of its campaign finance reports with the Ethics Commission. For additional information regarding these filing requirements, see the section titled "Specific-Purpose Committee Involved in a School District Bond Measure Election" on Page 9 of this guide.

PERIODS COVERED BY REPORTS

The instructions to the reporting forms explain what period is to be covered by each report. The first time a political committee files a report, the beginning date will be the date the political committee filed its campaign treasurer appointment. Otherwise, the beginning date will be the day after the ending date of the last report. Generally, there should not be gaps between periods covered or overlapping time periods.

NO ACTIVITY TO REPORT

In most cases, if there is no reportable activity during a reporting period, the campaign treasurer is nonetheless required to file a report to cover that period.

SIGNATURE

The only person authorized to sign the report is the campaign treasurer or a person who has been designated on the campaign treasurer appointment as the assistant campaign treasurer.

ACTION BY MAIL OR OTHER CARRIER

For most reporting deadlines, a document has been filed timely if it is properly addressed with postage or handling charges prepaid and bears a postmark or receipt mark of a common or contract carrier indicating it was deposited by the deadline.

Pre-Election Reports. A report due 30 days before an election and a report due 8 days before an election must be *received* by the appropriate filing authority no later than the report due date to be considered filed on time. For a committee that has selected monthly filing, a report covering the month preceding an election in which the committee is involved must be *received* by the appropriate filing authority no later than the report due date.

DEADLINE ON WEEKEND OR HOLIDAY

If the due date for a report falls on a Saturday, Sunday, or legal holiday, the report is due on the next regular business day.

PENALTIES FOR VIOLATIONS OF FILING REQUIREMENTS

A person who files a report late or fails to file a report is subject to a late-filing penalty. The late-filing penalty in connection with most reports is \$500. For a report due eight days before an election or for the first semiannual report due after a primary or general election, the late filing penalty is \$500 for the first day the report is late and \$100 a day for each day thereafter that the report is late.

Also, any citizen may file a criminal complaint with the district attorney, a civil complaint with the Texas Ethics Commission, or a civil action against political committee or against a campaign treasurer of a political committee for violations of Title 15.

REGULAR FILING SCHEDULE FOR GENERAL-PURPOSE POLITICAL COMMITTEES

The treasurer for a general-purpose political committee may file according to the regular reporting schedule or according to the monthly schedule.

SEMIANNUAL REPORTS

The campaign treasurer of a general-purpose political committee that has not opted to file monthly must file a report by January 15 and July 15 of each year. The reports filed on these dates are known as semiannual reports and must be filed for as long as the political committee has a campaign treasurer appointment on file.

Even if a political committee accepts no contributions and makes no expenditures during the reporting period for a semiannual report, the campaign treasurer is still required to file a contribution and expenditure report to cover that period.

30-DAY PRE-ELECTION REPORT

A general-purpose political committee that has not opted to file monthly must file a 30-day pre-election report if the committee is involved in the election during the period covered by the report. (Involvement in an election means making expenditures to support or oppose a candidate or measure or soliciting contributions specifically for the purpose of supporting or opposing a candidate or measure.) The report is due 30 days before the election and must be *received* by the appropriate filing authority no later than the report due date.

8-DAY PRE-ELECTION REPORT

A general-purpose political committee that has not opted to file monthly must file an 8-day pre-election report if (1) the political committee was required to file a 30-day pre-election report, or (2) the political committee is involved in the election during the period covered by the 8-day pre-election report. (Involvement in an election means making expenditures to support or oppose a candidate or measure or soliciting contributions specifically for the purpose of supporting or opposing a candidate or measure.) The report is due 8 days before the election and must be *received* by the appropriate filing authority no later than the report due date.

DAILY PRE-ELECTION REPORT OF CONTRIBUTIONS

Daily Pre-election reports are time-sensitive reports due during the period beginning the 9th day before an election and ending at 12 noon on the day before the election. Your committee is required to file a Daily Pre-election report of contributions if your committee accepts political contributions from a single source that total more than \$7,820 during the Daily reporting period. Your committee may be required to file more than one Daily report during the Daily report period. A Daily report must be received by the TEC no later than midnight Central Time the first business day after the date your committee accepted the contribution that triggered the reporting requirement. Note: Contributions disclosed on a Daily report must be disclosed again on the next required report.

DAILY PRE-ELECTION REPORT OF DIRECT EXPENDITURES

Daily Pre-election reports are time-sensitive reports due during the period beginning the 9th day before an election and ending at 12 noon on the day before the election. Your committee is required to file a Daily Pre-election report of direct expenditures if your committee makes [direct campaign expenditures](#) supporting or opposing either a single candidate that total more than \$2,290 during the Daily reporting period, or a group of candidates that total more than \$34,330 during the Daily reporting period. Your committee may be required to file more than one Daily report during the Daily report period. A Daily report must be received by the TEC no later than midnight Central Time the first business day after the date your committee made the expenditure that triggered the reporting requirement. Note: Direct expenditures disclosed on a Daily report must be disclosed again on the next required report.

RUNOFF REPORTS

The campaign treasurer of a general-purpose political committee that has not opted to file monthly must file a runoff report if the committee accepts political contributions or makes political expenditures to support or oppose a candidate in a runoff election. The runoff report

must cover the period beginning nine days before the main election and ending on the 10th day before the runoff election. A runoff report is due 8 days before the runoff election and must be *received* by the appropriate filing authority no later than the report due date.

TERMINATION REPORTS

The departing campaign treasurer of a general-purpose committee must file a report not later than 10 days after the treasurer's appointment was terminated. The report covers the period beginning the first day after the last report filed (other than a daily report) and ends on the day the campaign treasurer appointment was terminated.

A termination report is not required if the termination occurs on the last day of a reporting period and the proper report for that period is filed.

Note: Filing a dissolution report terminates a committee's campaign treasurer, but a separate termination report is not required after a committee has filed a dissolution report.

DISSOLUTION REPORTS

See "Dissolving a Political Committee" in this guide.

MONTHLY FILING SCHEDULE FOR GENERAL-PURPOSE POLITICAL COMMITTEES

A general-purpose political committee may choose the option of filing monthly reports. The campaign treasurer of a political committee that has selected monthly filing is not required to file semiannual reports, pre-election reports, or runoff reports. The campaign treasurer of a committee that has selected monthly filing is, however, required to file daily reports and a termination report, if necessary. A political committee that is frequently involved in elections may find the monthly filing schedule more convenient than the regular schedule.

SELECTING MONTHLY FILING

A general-purpose political committee may select monthly filing when it first files an appointment of campaign treasurer with the Ethics Commission.

To change to monthly filing a general-purpose political committee must deliver written notice to the Ethics Commission between January 1 and January 15.

It is not necessary to give notice of intent to file monthly each year. Once a political committee has opted to file monthly, it will be required to file monthly unless it gives written notice of its intent to revert to regular filing. A notice of intent to revert to regular filing must be filed between January 1 and January 15.

WHEN TO FILE MONTHLY REPORTS

The campaign treasurer of a political committee that has selected monthly filing must file the committee's monthly report of contributions and expenditures by the 5th of each month. A

monthly report covers a period beginning the 26th day of one month (except for the first monthly report) and ending on the 25th day of the next month. The report for that period is due by the 5th day of the month after the month in which the reporting period ends.

***EXAMPLE:** A general-purpose political committee that files monthly has a report due on the 5th of August. That report covers a period beginning on June 26th and ending on July 25th. On September 5, the political committee must file a report covering the period beginning on July 26th and ending on August 25th.*

Monthly reports must be filed *regardless of whether the political committee accepted any contributions or made any expenditures during the reporting period.*

Report Covering Month Preceding An Election. A report covering the month preceding an election in which the committee is involved must be *received* by the Ethics Commission no later than the report due date.

TIME PERIOD COVERED BY THE FIRST MONTHLY REPORT

The beginning date of the first monthly reporting period depends on when the committee selected monthly filing.

Selecting monthly reporting between January 1 and January 15. For a political committee that has been filing on the regular schedule and chooses monthly filing between January 1 and January 15, the first monthly report will cover a period beginning on January 1 of the year in which the committee selected monthly filing.

***EXAMPLE:** A general-purpose political committee has been using the regular filing schedule. On January 15, 2025, the political committee files its semiannual report on Form GPAC, covering the period ending on December 31, 2024. At the same time, the committee files Form AGTA stating its intent to begin filing monthly. On February 5, 2025, the political committee will file its first monthly report on Form MPAC, covering a period beginning on January 1, 2025, and ending on January 25, 2025.*

Selecting monthly reporting before 25th of the month. If a committee first files its campaign treasurer appointment before the 25th of the month and selects monthly filing, the first report will cover a period beginning on the day the appointment is filed and ending on the 25th day of the same month.

***EXAMPLE:** A general-purpose political committee files its campaign treasurer appointment on July 16, 2025, and chooses to file monthly reports. Its first monthly report covers a period beginning on July 16, 2025, and ending on July 25, 2025. The report is due on August 5, 2025.*

Selection of monthly reporting on or after the 25th of the month. If a committee files its campaign treasurer appointment on the 25th of the month or later in the month and selects monthly reporting, the first report will cover a period beginning on the day the appointment is filed and ending on the 25th day of the next month.

EXAMPLE: *A general-purpose political committee files its campaign treasurer appointment on June 25, 2025, and chooses to file monthly reports. Its first monthly report covers a period beginning on June 25, 2025, and ending on July 25th, 2025. The report is due August 5, 2025.*

CONTENTS OF MONTHLY REPORTS

Reports filed on the monthly schedule must itemize contributions from an individual that exceed \$20 during a reporting period and any contribution made electronically. This is in contrast to reports filed under the regular schedule, on which the campaign treasurer must itemize contributions from an individual that exceed \$110 during a reporting period, and any contribution that is made electronically.

EXAMPLE: *A general-purpose political committee on the monthly filing schedule receives ten \$25 contributions and a \$5 contribution from a different contributor on May 15. These are the only contributions for the reporting period. In its June 5 report, the political committee lists the individuals who gave \$25 and reports a lump sum of \$5 in unitemized contributions for the reporting period.*

Alternate Reporting Requirement For Certain Committees. A general-purpose committee filing monthly with less than \$33,170 in total political contributions maintained as of the last day of the preceding reporting period may choose to itemize political contributions from one person that exceed \$40 (instead of \$20) during a reporting period. A general-purpose committee filing under the regular schedule with less than \$33,170 in total political contributions maintained as of the last day of the preceding reporting period may choose to itemize political contributions from one person that exceed \$230 (instead of \$110) during a reporting period.

There is a similar difference in the reporting requirements for expenditures. Reports filed monthly must itemize expenditures that exceed \$20 to a payee during the reporting period. Reports filed on the regular schedule must itemize expenditures that exceed \$230 to a payee during the reporting period.

DAILY PRE-ELECTION REPORT OF CONTRIBUTIONS FOR GENERAL-PURPOSE COMMITTEES

Daily Pre-election reports are time-sensitive reports due during the period beginning the 9th day before an election and ending at 12 noon on the day before the election. A general-purpose committee is required to file a Daily Pre-election report of contributions if the committee accepts political contributions from a single source that total more than \$7,820 during the Daily reporting period. The committee may be required to file more than one Daily report during the Daily report period. A Daily report must be received by the TEC no later than midnight Central Time the first business day after the date your committee accepted the contribution that triggered the reporting requirement. Note: Contributions disclosed on a Daily report must be disclosed again on the next required report.

DAILY PRE-ELECTION REPORT OF DIRECT EXPENDITURES BY GENERAL-PURPOSE COMMITTEES

Daily Pre-election reports are time-sensitive reports due during the period beginning the 9th day before an election and ending at 12 noon on the day before the election. A general-purpose committee is required to file a Daily Pre-election report of direct expenditures if the committee makes [direct campaign expenditures](#) supporting or opposing either a single candidate that total more than \$2,290 during the Daily reporting period, or a group of candidates that total more than \$34,330 during the Daily reporting period. The committee may be required to file more than one Daily report during the Daily report period. A Daily report must be received by the TEC no later than midnight Central Time the first business day after the date your committee made the expenditure that triggered the reporting requirement. Note: Direct expenditures disclosed on a Daily report must be disclosed again on the next required report.

TERMINATION REPORTS

The departing campaign treasurer of a general-purpose committee that has selected monthly filing must file a report not later than 10 days after the treasurer's appointment was terminated. The report covers the period beginning the first day after the last report filed (other than daily reports) and ends on the day the campaign treasurer appointment was terminated.

A termination report is not required if the termination occurs on the last day of a reporting period and the proper report for that period is filed.

Note: Filing a dissolution report terminates a committee's campaign treasurer. A separate termination report is not required after a committee has filed a dissolution report.

DISSOLUTION REPORTS

See "Dissolving a Political Committee" in this guide.

FILING SCHEDULE FOR SPECIFIC-PURPOSE POLITICAL COMMITTEES

Unlike general-purpose political committees, specific-purpose political committees do not have the option of selecting monthly filing. Some specific-purpose committees do have the option of selecting *modified reporting*. See "Modified Reporting Schedule" in this guide.

SEMIANNUAL REPORTS

The campaign treasurer of every specific-purpose political committee (including a committee filing under the modified schedule) must file a contribution and expenditure report on January 15 and July 15 of each year. The reports filed on these dates are known as semiannual reports and must be filed for as long as the committee has a campaign treasurer appointment on file.

If a political committee makes no contributions or expenditures during the reporting period for a semiannual report, the campaign treasurer is still required to file a contribution and expenditure report to cover that period.

30-DAY PRE-ELECTION REPORT

The campaign treasurer of a specific-purpose political committee must file a 30-day pre-election report if the committee supports or opposes an opposed candidate or measure during the period beginning the first day after the period covered by the political committee's last report (or the day the political committee filed its campaign treasurer appointment if this is the political committee's first report) and ending the 40th day before the election. This report is due 30 days before an election and must be *received* by the appropriate filing authority no later than the report due date. **This requirement does not apply to the campaign treasurer of a committee filing according to the modified reporting schedule.**

Note: The campaign treasurer of a specific-purpose political committee is not required to file pre-election reports if the committee supports only candidates who do not have opponents whose names are to appear on the ballot. (The names of write-in candidates do not appear on the ballot.)

8-DAY PRE-ELECTION REPORT

The campaign treasurer of a specific-purpose political committee must file an 8-day pre-election report if (1) the political committee was required to file a 30-day pre-election report, or (2) the political committee supports or opposes an opposed candidate or measure during the period covered by the 8-day pre-election report. This report is due 8 days before an election and must be *received* by the appropriate filing authority no later than the report due date. **This requirement does not apply to a committee filing according to the modified reporting schedule.**

Note: If a specific-purpose political committee is involved in more than one election, it is possible that reporting periods for pre-election reports will overlap. In such cases, contributions and expenditures that occur during a period of overlap are required to be reported only in the first report that covers the overlapping period.

Note: The campaign treasurer of a specific-purpose political committee is not required to file pre-election reports if the committee supports only candidates who do not have opponents whose names are to appear on the ballot. (The names of write-in candidates do not appear on the ballot.)

DAILY PRE-ELECTION REPORT OF CONTRIBUTIONS FOR SPECIFIC-PURPOSE COMMITTEES

Specific-purpose committees that support or oppose a candidate for statewide office, district office filled by voters of more than one county, judicial district office filled by voters of only one county, State Board of Education, state senator, or state representative must use Form DAILY-C PAC to disclose accepting political contributions from a person that in the aggregate exceed \$2,290 during the reporting period beginning the ninth day before election day and ending at 12 noon on the day before election day.

Contributions disclosed on this report must be disclosed again on the committee's next required report.

RUNOFF REPORTS

A specific-purpose political committee must file a runoff report if it supports or opposes a candidate in a runoff election. The runoff report must cover the period beginning nine days before the main election and ending on the 10th day before the runoff election. The runoff report is due 8 days before the runoff election and must be *received* by the appropriate filing authority no later than the report due date. **This does not apply to a committee filing according to the modified reporting schedule.**

MODIFIED REPORTING SCHEDULE

A specific-purpose political committee that supports or opposes an opposed candidate or a measure in an election is eligible to select modified reporting if the committee does not intend to accept more than \$1,140 in political contributions or make more than \$1,140 in political expenditures in connection with the election.

A specific-purpose political committee that reports under the modified reporting schedule is not required to file pre-election reports (due 30 days and 8 days before the election) or runoff reports. A specific-purpose committee that reports under the modified reporting schedule is required to file semiannual reports, daily reports, special session reports, and termination reports, as necessary. If a committee exceeds \$1,140 in contributions or expenditures in connection with an election, the committee is no longer eligible for modified reporting and must follow the regular schedule for specific-purpose committees. If a committee exceeds either of the \$1,140 limits after the 30th day before the election, the campaign treasurer must file a report within 48 hours after the committee exceeded the limit. After that, the campaign treasurer must file any reports that are due under the regular filing schedule for specific-purpose committees. A committee may not choose modified filing after the due date for the 30-day before election report has passed.

SPECIAL SESSION REPORTS

The following types of specific-purpose political committees may be required to file special session reports:

- a specific-purpose committee for supporting, opposing, or assisting a statewide officeholder or a member of the legislature; or
- a specific-purpose committee for supporting or opposing a candidate for the legislature or a statewide office.

Reminder: This requirement applies to specific-purpose political committees filing under the modified schedule.

Unlike other reports, *a special session report lists contributions only*, not expenditures. The next report due will include expenditures made during the period covered by the special session and will re-report contributions reported on the special session report. A political committee is not required to file a special session report if it received no contributions during the covered period.

A special session report covers a period beginning on the date the governor signs the proclamation calling a special session and ends on the date of final adjournment of the special session. A special session report is due not later than the 30th day after final adjournment.

A committee is not required to file a special session report if it is required to file another report within 10 days after the due date for the special session report.

TERMINATION REPORTS

The outgoing campaign treasurer of a specific-purpose political committee must file a report not later than 10 days after the termination of the outgoing treasurer's appointment. The report covers the period beginning the first day after the last report filed (other than a daily report or a special session report) and ending on the day the campaign treasurer appointment was terminated.

A termination report is not required if the termination occurs on the last day of a reporting period and the proper report for that period is filed.

DISSOLUTION REPORTS

See "Dissolving A Political Committee" in this guide.

DISSOLVING A POLITICAL COMMITTEE

A political committee that expects to receive no further political contributions or make no further political expenditures may file a dissolution report. A dissolution report covers the period beginning the first day after the period covered by the last report and ending the day the dissolution report is filed. The dissolution report terminates the appointment of campaign treasurer and relieves the campaign treasurer of the duty to file additional reports. (In this case, the dissolution report serves as the treasurer's termination report.)

A dissolution report must contain an affidavit, executed by the committee's campaign treasurer, stating that all of the committee's reportable activity has been reported.

OUT-OF-STATE POLITICAL COMMITTEES

A political committee that makes most of its political expenditures outside of Texas may be an out-of-state political committee. An out-of-state political committee is not required to file a campaign treasurer appointment in Texas.

A political committee must determine if it is an out-of-state committee each time it plans to make a political expenditure in Texas (other than an expenditure in connection with a campaign for a federal office). Whether a committee is an out-of-state committee depends on the proportion of expenditures made by the political committee on *elections voted on in Texas* (including elections for federal offices) in the last 12 months to *all political expenditures* made by the political committee in the last 12 months. If the expenditures in connection with elections voted on in Texas (not including the anticipated expenditure) do not exceed 20% of the committee's total

political expenditures, the committee may make the anticipated expenditure without filing a campaign treasurer appointment in Texas. If the expenditures in connection with elections voted on in Texas (not including the anticipated expenditure) exceed 20% of the committee's total political expenditures, the committee may not make the anticipated expenditure without filing a campaign treasurer appointment in Texas. An out-of-state political committee may file a campaign treasurer appointment with the Texas Ethics Commission even if it is not required to do so. Once a committee does so, the campaign treasurer is subject to the filing requirements applicable to a Texas committee.

If the out-of-state political committee is not, and is not required to be, registered with the Texas Ethics Commission, it may still make contributions to statewide candidates, officeholders, and political committees, but it will need to file a report and also to provide certain documentation to the recipient. See "Contributions From Out-of-State Political Committees" in this guide.

RESTRICTIONS

Chapter 253 of the Election Code contains a number of restrictions regarding the acceptance and use of political contributions, including the following:

1. A political committee must appoint a campaign treasurer before it engages in certain activity. Tex. Elec. Code § 253.031. See "Filing an Appointment of Campaign Treasurer" in this guide.
2. A specific-purpose committee supporting, opposing, or assisting a statewide officeholder or a member of the legislature may not accept political contributions during a period that begins 30 days before a regular legislative session convenes and ends 20 days after final adjournment. Tex. Elec. Code § 253.034. During that same period, a person (including a political committee) may not make a political contribution to a statewide officeholder or a member of the legislature or to a specific-purpose political committee for supporting, opposing, or assisting a statewide officeholder or a member of the legislature.
3. There are restrictions on contributions from corporations and labor organizations. Tex. Elec. Code §§ 253.091, 253.097, and *et seq.*
4. Before a general- or specific-purpose committee may use political contributions from corporations or labor organizations to make direct campaign expenditures in connection with a campaign for an elective office, it must file an affidavit containing specific language with either their treasurer appointment form or amended treasurer appointment form. Tex. Elec. Code §§ 252.003 and 252.0031.
5. In order to accept certain contributions from an out-of-state political committee, the Texas political committee must obtain certain documentation regarding the out-of-state committee. Tex. Elec. Code § 253.032. See "Contributions From Out-of-State Political Committees" in this guide.
6. A political committee may not accept political contributions in the Capitol, the Capitol Extension, or a courthouse. Tex. Elec. Code § 253.039.

7. A specific-purpose committee may not take more than \$100 cash (here this means coins and currency, not checks) from a person in a reporting period. Tex. Elec. Code § 253.033.
8. A specific-purpose committee may not use political contributions to purchase real property. There is also a restriction on the use of political funds by a specific-purpose committee supporting, opposing, or assisting a candidate or officeholder to rent or purchase real property from a person related to the candidate or officeholder within the second degree of sanguinity or affinity or from a business in which the candidate or officeholder or such a relative has a participating interest of more than 10 percent, holds a position on the governing body, or serves as an officer. Tex. Elec. Code § 253.038.
9. Texas law does not allow anonymous contributions. Also, on the committee's reports, the campaign treasurer must identify the actual source of a contribution, not an intermediary.
10. A specific-purpose committee may not convert a political contribution to the personal use of a candidate, officeholder, or former candidate or officeholder. Tex. Elec. Code § 253.035.
11. A specific-purpose committee is subject to certain restrictions in regard to payments for personal services by a candidate or officeholder supported or opposed by the committee or by the candidate's or officeholder's spouse or dependent children. In addition, a specific-purpose committee is subject to restrictions in regard to payments to a business in which a candidate or officeholder supported by the committee has an interest. Tex. Elec. Code § 253.041. See "Payments to a Business of a Candidate or Officeholder" in this guide.
12. A general-purpose committee may not make a contribution to another general-purpose committee unless the donor committee has listed the donee committee on its campaign treasurer appointment. Tex. Elec. Code § 253.037. See "Additional Contents of Appointment by General-Purpose Committee" in this guide.
13. A person required to register as a lobbyist is prohibited from making or authorizing a political contribution to another candidate, officeholder, or political committee, or making or authorizing a direct campaign expenditure, from political contributions accepted by: (1) the lobbyist as a candidate or officeholder; (2) a specific-purpose committee that supports or assists the lobbyist as a candidate or officeholder; or (3) a political committee that accepted a political contribution from (1) or (2), described above, during the two years immediately before the contribution or expenditure was made. Tex. Elec. Code § 253.006.
14. A registered lobbyist, or a person on behalf of the lobbyist and with the lobbyist's consent or ratification, is prohibited from making a reportable lobby expenditure from a political contribution accepted by: (1) the lobbyist as a candidate or officeholder; (2) a specific-purpose committee that supports or assists the lobbyist as a candidate or officeholder; or (3) a political committee that accepted a political contribution from (1) or (2), described above, during the two years immediately before the lobbyist made or authorized the expenditure. Tex. Gov't Code § 305.029.
15. The Judicial Campaign Fairness Act places various campaign finance restrictions on certain judicial candidates and their supporting committees. See Tex. Elec. Code §§ 253.151 - 253.176.

16. The law requires that certain information be disclosed on most political advertising. For more information, see the Ethics Commission brochure titled “Political Advertising: What You Need To Know” which is available on the Ethics Commission’s website at www.ethics.state.tx.us.