

CANDIDATE GUIDE TO CAMPAIGN FINANCE

KENTUCKY REGISTRY OF ELECTION FINANCE
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INTRODUCTION

This online guidebook was prepared by the Kentucky Registry of Election Finance to assist candidates, slates of candidates, and their treasurers in complying with Kentucky election finance laws. It is intended as a guide only, and in no way supersedes statutory provisions, administrative regulations or case law.

Whether you are a seasoned veteran or are seeking office for the first time, please study this guidebook carefully. It will prove to be an important resource which can be accessed online, day or night, providing such tools as a contribution limit chart, a reporting schedule, sample election finance statements, definitions, important forms, and other key tools for use by candidates in successfully following Kentucky's election finance requirements.

In an effort to make this guide available to the public in an accurate and timely manner, the Kentucky Revised Statutes and the Kentucky Administrative Regulations pertaining to campaign finance are not included in this guide. The campaign may access a copy of these and other valuable resources on the Registry's website (www.kref.ky.gov), or by contacting the office.

You will find our Registry staff eager to assist you at any time. If you have specific questions, please contact the Registry staff at (502) 573-2226. We look forward to working with you!

John R. Steffen

John R. Steffen, Executive Director
Kentucky Registry of Election Finance

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USING THIS GUIDE

CITATIONS

This Guide cites readers to applicable portions of the Chapter 121 of the Kentucky Revised Statutes and Title 32 of the Kentucky Administrative Regulations. The phrase "campaign finance law" as used in this Guide means the statutory and regulatory provisions and case law addressing campaign finance in Kentucky.

ABBREVIATIONS USED THROUGHOUT THIS GUIDE

FCC Federal Communications Commission
FEC Federal Election Commission
KAR Kentucky Administrative Regulations
KEFMS Kentucky Election Finance Management System
KREF Kentucky Registry of Election Finance (aka "The Registry")
KRS Kentucky Revised Statutes
PAC Political Action Committee or Permanent Committee

⋮ Web symbol for Menu or More Information. These appear on instructions for Kentucky Election Finance Management System (KEFMS)

GETTING MORE HELP

Advisory Opinions
KRS 121.135; 32 KAR 2:060

Any person or group requiring a clarification of the Kentucky campaign finance law regarding a specific activity or transaction that the person or group plans to undertake may request an Advisory Opinion from the Registry. Advisory Opinion requests should be addressed to the General Counsel, Kentucky Registry of Election Finance, 140 Walnut Street, Frankfort, KY 40601, or by email to KREFRequests@ky.gov. The Advisory Opinion process is explained in greater detail in KRS 121.135 and 32 KAR 2:060.

Registry Staff Assistance

Many questions about Kentucky campaign finance law do not require formal Advisory Opinions. Such questions may be addressed to trained Registry staff members by calling the Registry. The telephone number is 502-573-2226. Assistance from a Registry staff person does not have the legal effect of an Advisory Opinion.

Resources permitting, staff members are also willing to attend meetings and events to train individuals about Kentucky campaign finance law.

Free Publications

The Registry publishes brochures and other publications on several aspects of Kentucky campaign finance law on its website, www.kref.ky.gov. Anyone who may become subject to Kentucky campaign finance law,

whether the person is seeking office for the first time, a seasoned veteran of the political process, or a member of the general public who has an interest in participating in campaigns, will find valuable information in these guides.

Internet Website

Visit the Registry's home page on the World Wide Web at https://www.kref.ky.gov. Information on the site includes:

- Online Searchable Database
- Candidate Information
- Contribution Limits Chart
- Reporting Dates/Events
- Electronic Filing Instructions
- Brochures
- Guidebooks
- Registry Board Members & Staff Directory
- Frequently Asked Questions
- Advisory Opinions
- KRS Chapter 121 and KAR Title 32
- Announcements
- Links to the Kentucky Election Finance Management System (KEFMS), Secretary of State, State Board of Elections, Federal Election Commission (FEC), and Internal Revenue Service (IRS)

Electronic Reporting

The KREF website also offers information on electronic reporting. All candidates, slates of candidates, committees, and contributing organizations are required to submit electronically all registrations and campaign finance reports to the Registry of Election Finance. See KRS 121.120(6)(i), KRS 121.180(3) and 121.180(15). The Registry's electronic filing system is free of charge to all filers.

Important Notice

This Guide is intended as a general reference tool and in no way supersedes Kentucky campaign finance law. The Registry recommends a complete reading of the campaign finance statutes contained in KRS Chapter 121 and the regulations contained in Title 32 of the Kentucky Administrative Regulations.

STARTING THE CAMPAIGN

CANDIDATE

KRS 121.015(8)

"Candidate" means any person who has received contributions or made expenditures, has appointed a campaign treasurer, or has given his or her consent for any other person to receive contributions or make expenditures with a view to bringing about his or her nomination or election to a nonfederal public office.

WHO IS A CANDIDATE?

KRS 121.015(8)

A person is considered a candidate when one of the following occurs: (1) the person raises and/or spends money (even his or her own) to bring about his or her nomination or election to public office; (2) the person files a Statement of Intent with the Registry; or (3) the person files proper documents (notification and declaration/nominating petition or write-in intent) for ballot access with the filing officer (Secretary of State or County Clerk). Slates of candidates for Governor and Lieutenant Governor should refer to **Chapter 3** for information and details particular to Gubernatorial Slates. **Unless the context requires otherwise, any provision of law that applies to a candidate shall also apply to a slate of candidates.**

MANDATORY ELECTRONIC REPORTING

All candidates, slates of candidates, committees, and contributing organizations are **required to submit electronically all Statements of Intent (KREF 001), Committee Registrations, and mandatory campaign finance reports to the Registry of Election Finance.** See KRS 121.015(13), 121.120(6)(i), 121.180(1)(a), and 121.180(15). The Registry's electronic filing system is provided free of charge to all filers.

HOW DO I START?

KRS 121.015(8); KRS 121.160(1); KRS 121.180(1)

Candidates MUST submit their Statement of Intent electronically to the Registry – In order to comply with the mandatory electronic filing requirements, **ALL** candidates for office must create an account in the Registry's electronic filing system and submit their Statement of Intent electronically to the Registry. See KRS 121.120(6)(i) and 121.180(1) & (15).

This will identify the treasurer and indicate whether the candidate intends to raise or spend in excess of $5,000 in any one election, or that contributions will not be accepted or expended in excess of $5,000 in any one election. **This includes the use of the candidate's own money.** Candidates shall submit their Statement of Intent to the Registry within five days of receiving contributions or making expenditures with a view to bringing about his or her nomination or election to public office, or within five days of filing papers to run for public office, whichever is sooner. Candidates who advance to a regular election following a primary shall submit their Intent to the Registry within five days after the date of the primary.

Candidates who fail to file a Statement of Intent as required by the Registry may be fined up to $200 per day, up to a maximum total fine of $5,000.

See Chapter 7 for instructions on opening a campaign bank account.

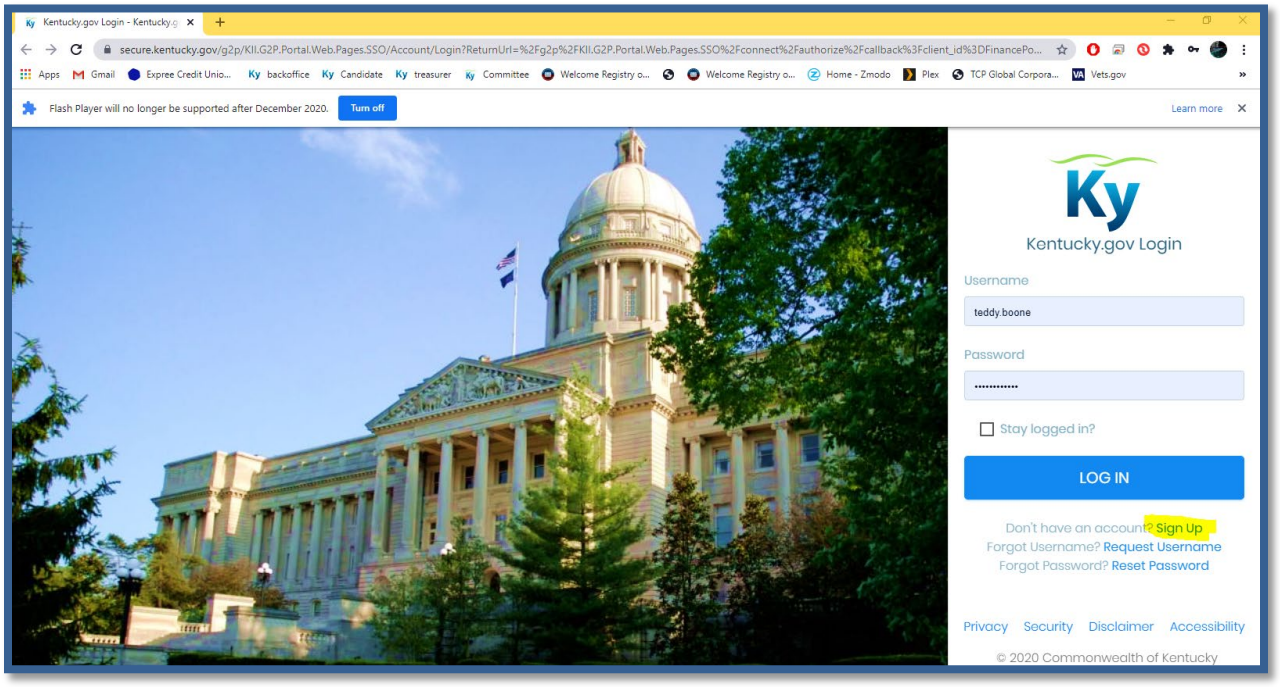
CANDIDATE'S STEP-BY-STEP INSTRUCTIONS FOR CREATING YOUR KENTUCKY.GOV SINGLE SIGN ON (SSO)

To initiate the filing process, candidates should go to https://kref.ky.gov, click on the "eFiling" button on the Registry's homepage, and follow the instructions found there for creating their account and submitting their Statement of Intent electronically. Please note these are two (2) separate actions: First you must create an account, then you must fill out and submit your Statement of Intent. Please note: If you have a Treasurer, they must also create an account.

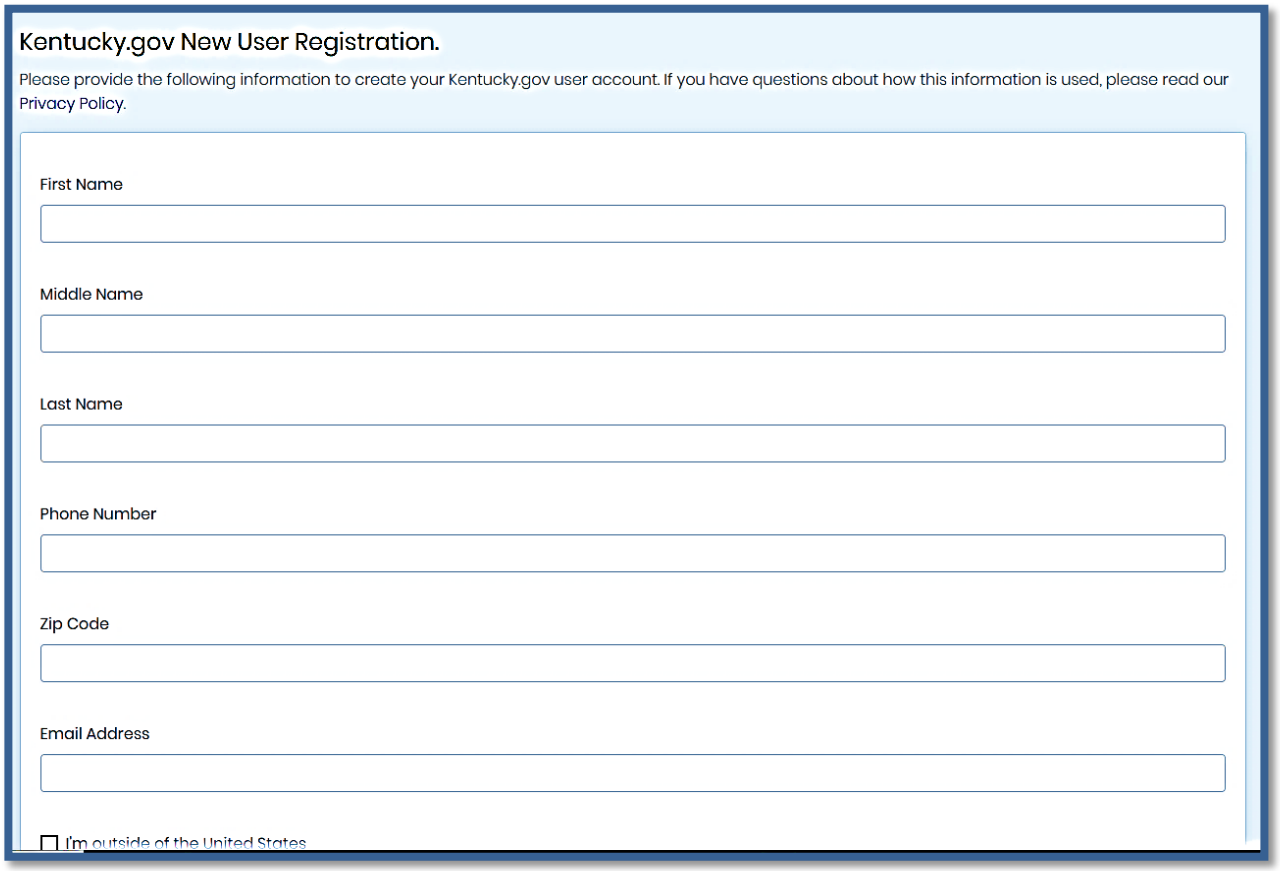
You will need to go to the https://secure.kentucky.gov/financial Registration Page to create a Kentucky.gov user account.

- **REGISTER**

  On the Login page, Left-Click on the Sign-Up link.



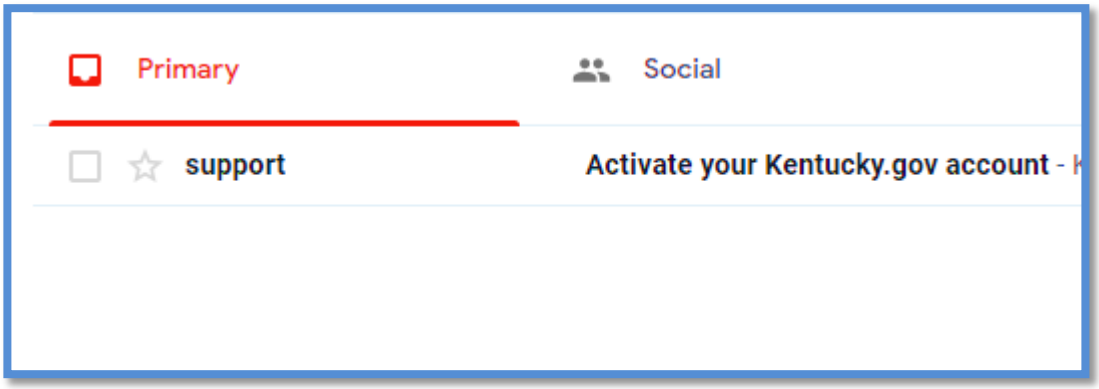
Enter your account information and click the **Complete Registration** button at the bottom of the page.



EMAIL AUTHENTICATION PROCESS

An **Activate your Kentucky.gov account** email will be sent to the email used when registering.

- Open your Kentucky.gov account activation email (If you are unable to locate the email, check your SPAM/JUNK folder).



- Click on the activation link in the activation email you receive.

SSO ACCOUNT CREATED

- You have successfully created a user account.
- You may now go to your KEFMS Dashboard.

Once you have created an account with KEFMS you will need to file your electronic Statement of Intent.

FILING YOUR STATEMENT OF INTENT

KRS 121.180

KREF 001 – Also known as a Statement of Spending Intent and Appointment of Campaign Treasurer, the KREF 001 is used to provide the Registry with candidate information, identify the election date and office sought, designate a campaign Treasurer, indicate the financial institution that the campaign will use, and indicate the candidate's spending intent, which may qualify the candidate for a partial reporting exemption. See KRS 121.160(1) and 121.180(1). Candidates may appoint any registered Kentucky voter as campaign Treasurer, or serve as their own Treasurer.

Selecting an Option for Reporting Exemption (KREF 001)

When completing the Statement of Intent and Appointment of Campaign Treasurer (KREF 001), a candidate may file for a partial reporting exemption. The exemption the candidate selects determines the amount of money to be raised and spent during the election as well as the number of campaign finance reports to be filed with the Registry. Whether or not a candidate has opposition, the reporting exemption selected determines the reporting requirements for that election.

Think carefully before executing an exemption. If you exceed the limit, you will be fined no less than $500. Even if the candidate's name is not on the primary ballot, the campaign is responsible for filing the campaign finance statements as indicated on the candidate's KREF 001.

(Option A) Intent to Raise or Spend More Than $5,000 (No reporting exemption)

You will not be exempt from reporting. You will be required to file all pre-election and post-election reports. Depending on when you filed for office, this could include:

- Quarterly Reports (in the year preceding the election **IF** you are a statewide candidate)
- Annual Reports (in the year preceding the election **IF** you are **not** a statewide candidate)
- Primary Election (Reports Due: 30 and 15 days before the election and 30 days after the election)*
- General Election (Reports Due: 60, 30 and 15 days before the election and 30 days after the election)*
- Special Election (Reports Due: 30 and 15 days before the election and 30 days after the election)*
- Unexpired Term (Reports Due: see above for Primary Election Reports Due or General Election Reports Due)*

*(See note below)

(Option B) Intent to Raise or Spend $5,000 or Less (Partial exemption option)

You will be required to file all post-election reports which include:

- Primary Election (Reports Due: 30 days after the election)*
- General Election (Reports Due: 30 days after the election)*
- Special Election (Reports Due: 30 days after the election)*
- Unexpired Term (Reports Due: see above for Primary Election Reports Due or General Election Reports Due)*

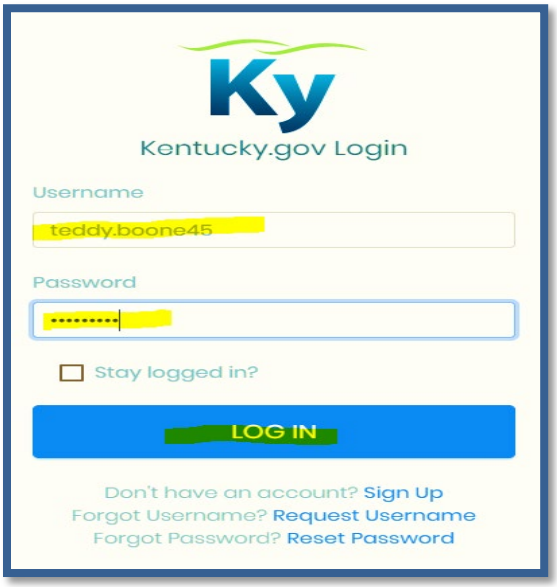
*(See note below)

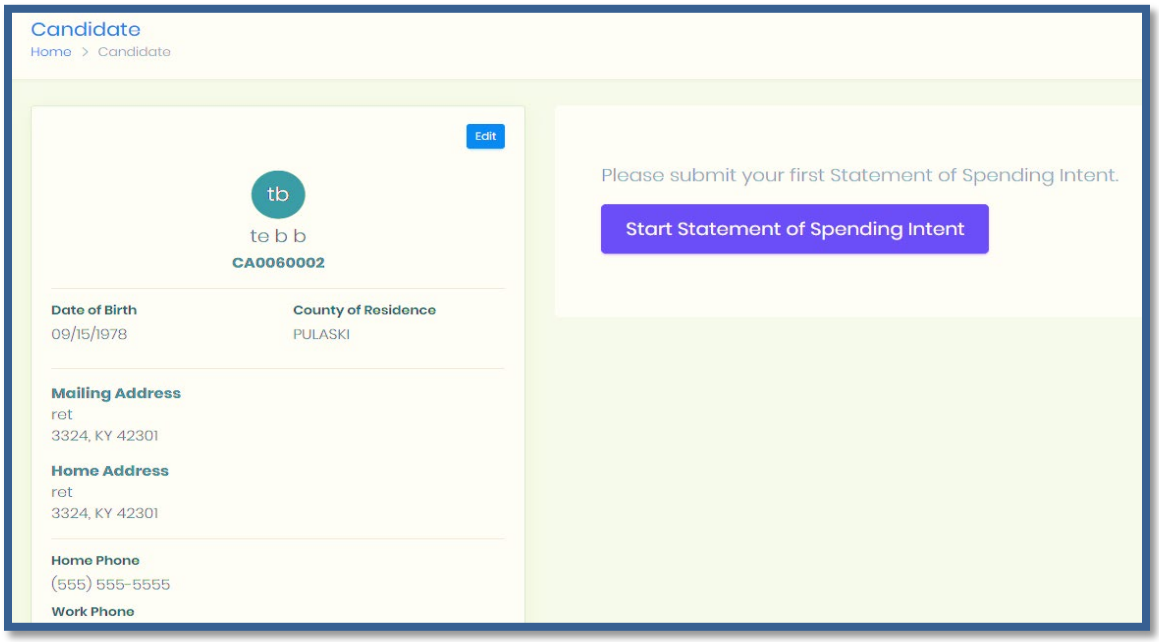
***** A 60-Day Post-Election Supplemental Report may be due if the 30-Day Post-Election Report reflects a surplus or debt. An Annual Report may be due if the 60-Day Post-Election Report reflects a surplus or debt. Candidates must continue to file reports until a final report is filed showing that all outstanding debts have been paid or assumed by the candidate, and that the campaign account has a zero balance. The final report may be filed (and the account closed) as soon as these requirements have been met. If you do not close the campaign account on the 30-day post-election report, you must continue filing reports until the campaign has met the above requirements.

CANDIDATE: STEP-BY-STEP INSTRUCTIONS FOR FILING YOUR ELECTRONIC STATEMENT OF SPENDING INTENT ARE BELOW.

Go to the KEFMS Candidate Dashboard to file your Statement of Spending Intent.

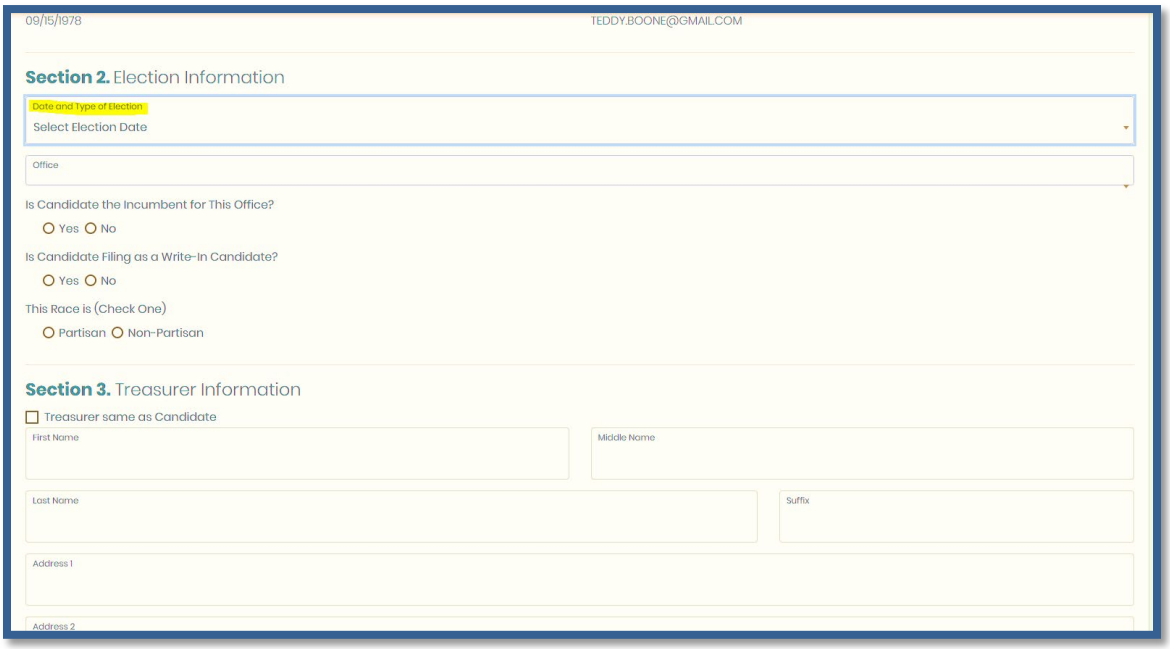
1. **LOGIN** https://secure.kentucky.gov/kref/financial
   - Enter Kentucky.gov Single Sign-On (SSO) credentials.
   - Left-Click on the **LOG IN** button.





2. **NEXT: The Candidate Dashboard page will appear.** On the Candidate Dashboard page, Left-Click on the **Start Statement of Spending Intent** button at the top right corner of the main content area.

3. **Complete sections 2 - 4**



4. If the Candidate has a Campaign Committee, make sure the candidate checks the box "candidate campaign committee designation". Do NOT click this button unless you have a Campaign Committee. You will need to contact the Chairperson so they can setup the Committee in the system. See the end of this Chapter for more information on Candidate Campaign Committees.

NOTICE: KRS 121.015(3)(a) states a "Campaign Committee" is "one (1) or more persons who receive contributions and make expenditures to support or oppose one (1) or more specific candidates or slates of candidates for nomination or election to any state, county, city, or district office, that is authorized by the candidate or slate of candidates to receive contributions, make expenditures, and generally conduct a campaign for the candidate or slate of candidates, but does not include an entity established solely by a candidate which is managed solely by a candidate and a campaign treasurer and whose name is generic in nature, such as "Friends of (the candidate)," and does not reflect that other persons have structured themselves as a committee, designated officers of the committee, and assigned responsibilities and duties to each officer with the purpose of managing a campaign to support or oppose a candidate in an election;"



NOTICE: KRS 121.180(9) provides that a candidate utilizing a candidate campaign committee is relieved of the duty to personally file election finance reports. In fact, the candidate will be unable to use the Registry's electronic filing system to submit, maintain or amend their respective campaign committee's finance statements as that responsibility must be fulfilled by the Chairperson or Treasurer of said committee. Judicial candidates are prohibited from personally soliciting campaign contributions or personally accepting campaign contributions according to Rule 4.4 of the Kentucky Code of Judicial Conduct. Therefore, unless the judicial candidate is self-funding their campaign, they should have a campaign committee.

If the candidate has previously filled out a Statement of Spending Intent without adding a Campaign Committee, then the candidate will need to amend the Statement of Spending Intent and check the box “candidate campaign committee designation”.

5. Complete sections 5. Choose your Spending Intent



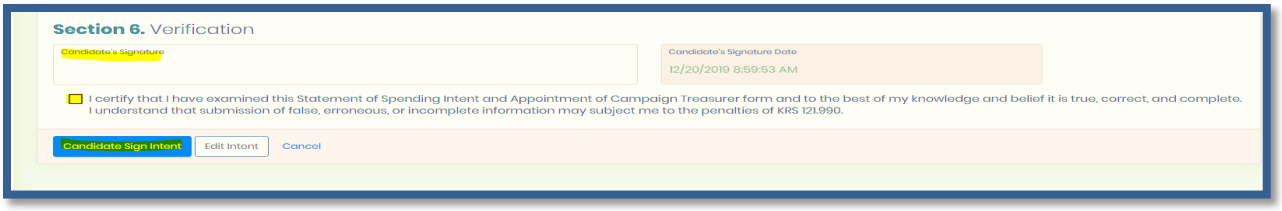
6. REVIEW ENTERED INFORMATION
   A. If no errors: eSign at the bottom of the page
      1. Check the "I certify...." disclaimer checkbox.
      2. Left-Click the **Candidate Sign Intent** button.

   B. IF ERRORS: Left-Click **Edit Intent** button
      1. Make the necessary updates.
      2. Check the "I certify...." disclaimer checkbox.
      3. Left-Click on **Confirm Intent** button.

A Statement of Spending Intent Candidate Confirmation page will appear.



   1. eSign at the bottom of the page
   2. Check the "I certify...." disclaimer checkbox.
   3. Left-Click the **Candidate Sign Intent** button.



If the Candidate is the Treasurer: The Statement of Spending Intent will be sent to KREF for review and approval.

If the Candidate is not the Treasurer: A Treasurer Invitation to sign the Statement of Intent will be sent to the Treasurer. Once the Treasurer also eSigns the Statement of Spending Intent, it will be sent to KREF for review and approval.

Once this Statement has been electronically submitted and approved by the Registry, candidates will be able to print out their completed forms if necessary.

If the Candidate has selected a Campaign Committee they will need to contact the Chairperson to set-up the candidate campaign committee.

WHAT MUST I DO TO OFFICIALLY GAIN BALLOT ACCESS?

You must file appropriate documents with the Secretary of State or your County Clerk. The Registry recommends you contact those offices directly for additional information. They will also be able to provide you with the forms you need for ballot access purposes.

These forms can be obtained from the Office of the Secretary of State or your County Clerk.

WHAT IF I CHANGE MY MIND ABOUT THE SPENDING EXEMPTIONS?

KRS 121.180

After filing your Statement of Spending Intent and Appointment of Campaign Treasurer (KREF 001), you may wish to change the amount of money you intend to raise or spend. Candidates may amend the Statement of Spending Intent and Appointment of Campaign Treasurer (KREF 001) and select a different spending intent.

To change your spending intent for the primary election, an amendment must be filed with the Registry no later than 30 days prior to the Primary election.

To change your spending intent for the General election, the amendment must be filed with the Registry no later than 60 days prior to the General election.

To amend your intent you need to log into your dashboard https://secure.kentucky.gov/kref/financial

Once logged in look to the right of your filer number you will see 3 blue dots click on them and then click view intent



On the next screen click on the same looking 3 blue dots and then click view intent

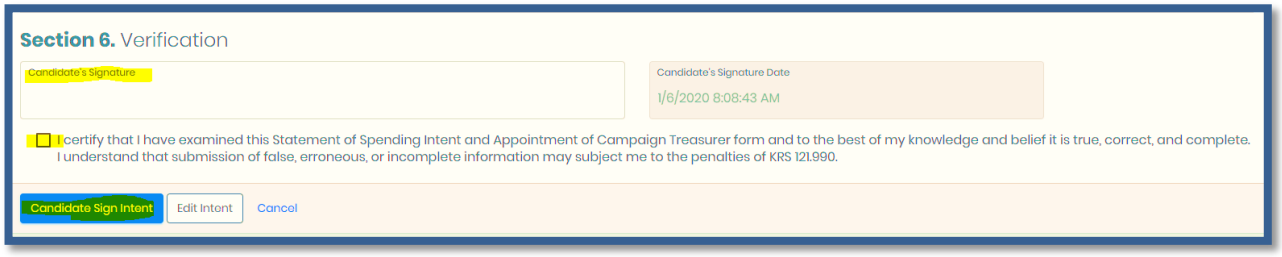


Now your intent should open. Scroll to the bottom and click “Amend Intent”



At this point you can make your changes. Once done scroll to the bottom and give reason for amendment and click confirm amendment to intent. The next screen, review the information then scroll down and sign intent then check the box and click candidate sign intent.





Now it has to go back through the approval process so if you have a separate Treasurer you may want to inform them they need to review the form and re-sign it. Then it will come to our administrator for approval.

WHAT IF I ADD OR CHANGE MY TREASURER?

After filing your Statement of Spending Intent and Appointment of Campaign Treasurer (KREF 001), you may wish to add or change a Treasurer. In order to do so you will need to follow the directions above to amend your Statement of Intent and Appointment of Campaign Treasurer (KREF 001) and add or select a different Treasurer.

- Once that is done the Intent will send out an email to the Treasurer, inviting them to accept being Treasurer.
- Once the Treasurer checks their email, they will accept the invitation and then be sent to log in. If the Treasurer does not have a user name and password please refer to the step-by-step instructions, above, on creating a Kentucky.gov Single Sign On (SSO).

Once logged in the Treasurer will review the information and sign the form at the bottom of the page by typing in Treasurer's name and clicking the little square box and then on "Treasurer Signature".

ACKNOWLEDGEMENT OF CANDIDATE'S REGISTRATION

Candidates who wish to begin raising/spending money for a "Future Year" election may register and file a Statement of Intent at any time by following the directions at the beginning of this chapter. Please make sure to choose the correct election date in Section 2 when filing. If the correct date is not listed, please contact the Registry.

Once a candidate has filed his/her Statement of Intent, the Registry assigns a staff administrator to work with the candidate. The administrator is the candidate's direct line of communication with the Registry. The administrator can answer questions and help the candidate avoid mistakes that may become violations of the campaign finance laws.

The candidate filer number changes for each election, while the candidate identification number never changes. Remember the Primary and General elections are two separate elections. Successful Primary candidates **will need to file a new Statement of Intent for the General election**. In addition, candidates for statewide office will be contacted by an auditor to schedule an initial meeting.

Gubernatorial Slates should see Chapter 3 concerning acknowledgement of intent/filing.

Note: If you receive correspondence or reporting notices from the Registry that you believe are in error, you should contact the Registry at (502) 573-2226.

CONTACTING THE INTERNAL REVENUE SERVICE



All candidates, slates and political committees are urged to contact the Internal Revenue Service (IRS) for directions on complying with applicable federal laws when opening a campaign bank account. See Appendix A for additional information.

CAMPAIGN COMMITTEE REGISTRATION AND WAIVER FROM FILING

KRS 121.015(3)(a), KRS 121.170, KRS 121.180, KRS 121.210

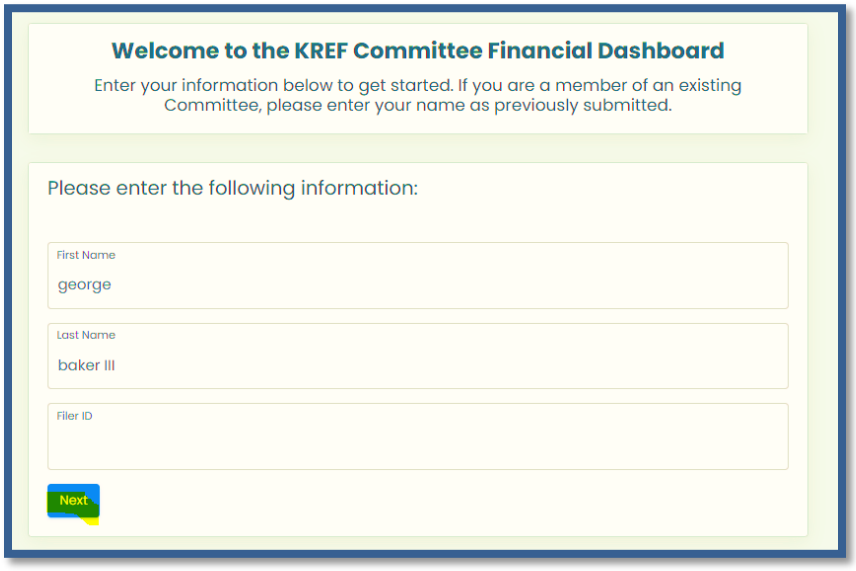
Campaign committee registration is optional for all non-judicial candidates. Please note that judicial candidates are required to have these committees pursuant to Rule 4.4 of the Kentucky Code of Judicial Conduct. If a candidate authorizes the registration of a campaign committee to act on his or her behalf, the Committee must register with the Registry to provide the necessary information regarding the organization of the committee. The Chairperson and the Treasurer of the committee must be separate persons.

In order to initiate the filing process, the Chairperson should go to https://kref.ky.gov, click on the "eFiling" button on the Registry's homepage, and follow the instructions found there for creating their account electronically. Please note there are two (2) separate actions: First you must create a login account with Kentucky.gov, then you must Register the Committee.

You will need to go to the https://secure.kentucky.gov/manageaccount Registration Page to create a Kentucky.gov user account. See instructions on page 4 for additional information. Once completed you will then be able to register the Committee.

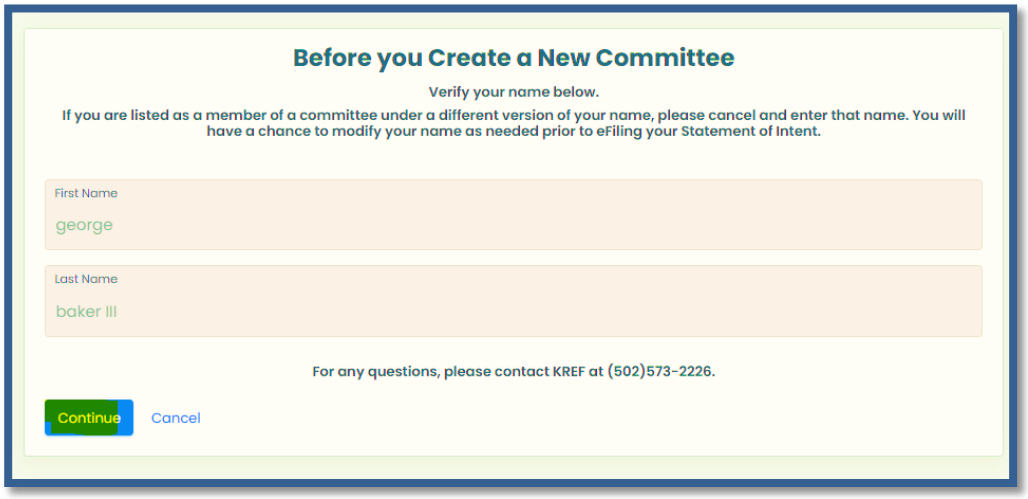
STEP-BY-STEP INSTRUCTIONS FOR FILING THE ELECTRONIC STATEMENT OF SPENDING INTENT ARE BELOW.

1. After creating a **Kentucky.gov Single Sign On (SSO)** logon (see page 4), the Chairperson will need to log onto the committee site. https://secure.kentucky.gov/kref/financial/committee

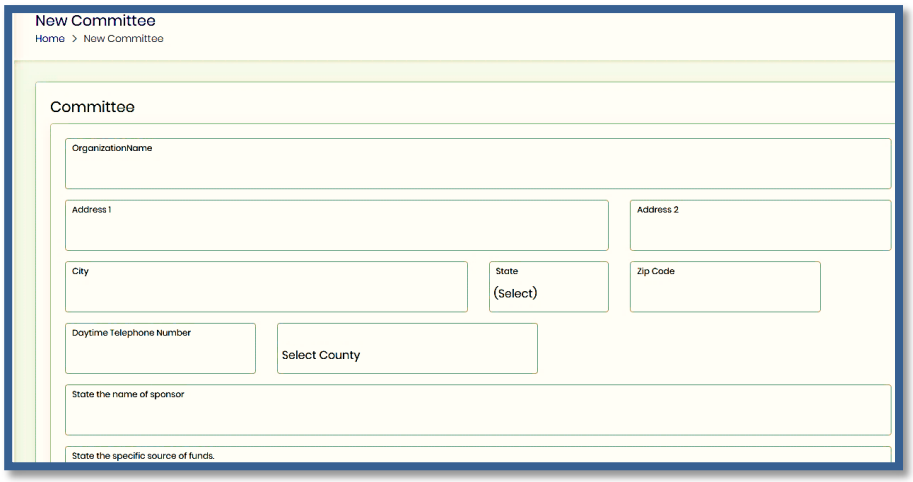


2. If this is the Chairperson's first-time logging into the committee site then hit **next**

3. Then click continue

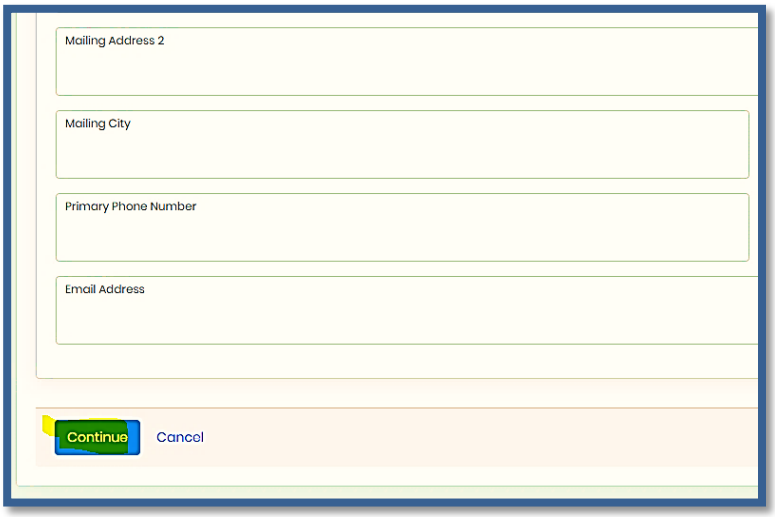


4. You should see the committee registration form. Fill in the following information. Only the Chairperson can create a new committee.



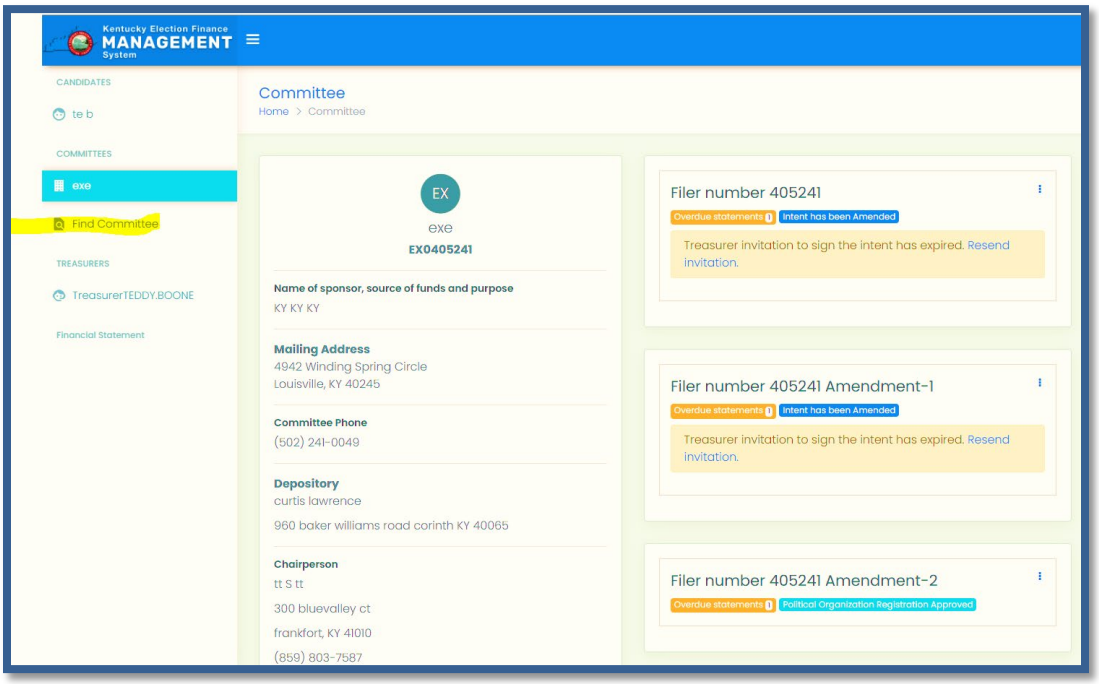


5. Once filled out click on Continue at the bottom of the screen.



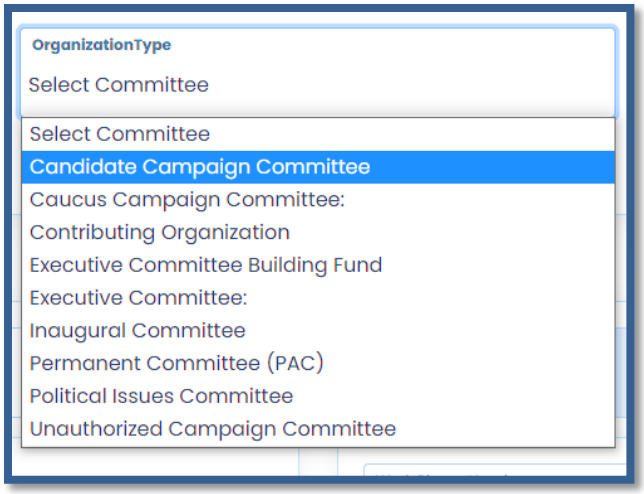
6. Next you will verify all information then sign the form at the bottom of the page by typing in your name and clicking the little square box and then on Chairperson Sign Intent.

7. If you already have a committee account, you will see the following. If you do **NOT** already have a committee account, you will need to click on **find committee** and continue.



8. You will need to fill out all the fields. In the organization type select “candidate campaign committee”

9. Once you select candidate campaign committee then you will see the campaign committee section open up at the bottom.

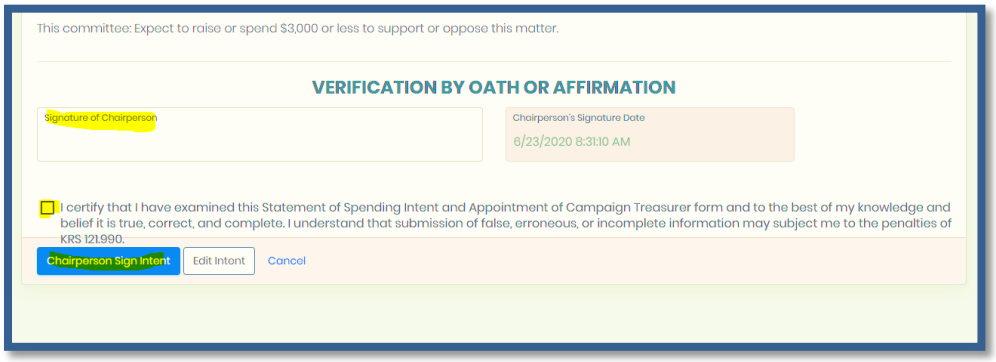


You will need to select the election date and then select the candidate you will be representing.

10. You will not see candidates to choose from if you do not select a date



11. Next you will verify all information then sign the form at the bottom of the page by typing in your name and clicking the little square box and then on Chairperson Sign Intent.



12. Once that is done the Intent will send out an email to the Treasurer, inviting them to accept being Treasurer.

13. Once the Treasurer checks their email, they will accept the invitation and then be sent to log in. If the Treasurer does not have user name and password please refer to the step-by-step instructions on creating a Kentucky.gov Single Sign On (SSO) on page 4.

14. Once logged in the Treasurer will review the information and sign the form at the bottom of the page by typing in Treasurer name and clicking the little square box and then on "Treasurer Sign Intent".

15. Once the Treasurer has signed and submitted the intent, it goes to KREF for approval. Once approved, the Chairperson will receive an email that it has been approved. See Chapter 7 for additional steps for the Treasurer.

16. Once approved, the Chairperson or Treasurer can login and start the reports.

17. Scroll to the bottom and select the report that is due by clicking on the 3 blue dots to the right.

18. Click "view statement". Your statement will open and you can start recording your funds.

19. Additionally, the candidate authorizing the committee must e-sign the "Political Committee Registration" form and the "Waiver From Filing Candidate Election Finance Statement" form. By signing these forms, the candidate agrees to comply with KRS 121.180(9) which states:

    - The candidate has an authorized campaign committee.
    - The candidate shall surrender possession of any contribution to the Treasurer of the principal campaign committee within five (5) business days.
    - Contributions received by check, money order or other written instrument shall be endorsed directly to the committee and shall not be used in any way by the candidate.
    - No contribution shall be commingled with the candidate's personal funds or accounts.
    - The candidate shall not make any unreimbursed expenditure for his or her campaign. However, this does not preclude a candidate from making an expenditure from personal funds to the authorized campaign committee, which shall be reported by the committee as a contribution or loan received from the candidate.
    - This waiver shall continue in effect only as long as the candidate complies with the conditions set forth above.
    - If the candidate does not authorize the committee and waive his or her individual reporting requirements, the candidate will be responsible for filing his or her own campaign finance reports, and the committee will be required to file reports as well.

All provisions of KRS Chapter 121 governing the duties and responsibilities of a candidate or campaign Treasurer shall apply to a candidate's campaign committee. The committee registration form is available to e-File on the Registry's website at www.kref.ky.gov.

Slates of candidates for Governor and Lieutenant Governor should see Chapter 3 for additional information.

Gubernatorial Slates

WHO IS A SLATE?

KRS 121.015(9)

The Kentucky Constitution requires that candidates running for Governor and Lieutenant Governor run together as a slate. Unless the context requires otherwise, any provision of law that applies to a candidate shall also apply to a slate of candidates.

Note: KRS 121.015(9) defines "slate of candidates" to mean: (a) Between the time a certificate or petition of nomination has been filed for a candidate for the office of Governor under KRS 118.365 and the time the candidate designates a running mate for the office of Lieutenant Governor under KRS 118.126, a slate of candidates consists of the candidate for the office of Governor; and (b) After that candidate has designated a running mate under KRS 118.126, that same slate of candidates consists of that same candidate for the office of Governor and the candidate's running mate for the office of Lieutenant Governor.

GETTING STARTED

KRS 118.126; KRS 121.015(9)

If you are considering forming a slate, you should contact the Registry or the Office of the Secretary of State before undertaking any campaign activity. KRS Chapter 121 broadly defines "slate of candidates," and you may be considered a slate under the law well before any formal announcement of candidacy is made. KRS 121.015(8) and (9) provides that a slate of candidates means not only persons who have filed a certificate or petition of nomination under KRS 118.365, but also persons who have undertaken any of the following activities: received contributions, made expenditures, appointed a campaign treasurer, designated a campaign depository, or given consent for any other person to receive contributions or make expenditures with a view to bringing about the slate's nomination for election. Slates should begin keeping records at the point they are considered a "slate of candidates" pursuant to the aforementioned definition.

HOW DO I REGISTER?

KRS 121.015(9); KRS 121.160(1); KRS 121.180(1)

A Slate MUST submit their Statement of Spending Intent and Appointment of Campaign Treasurer (KREF 001) electronically to the Registry – In order to comply with the mandatory electronic filing requirements, **ALL** candidates for office must create an account in the Registry's electronic filing system and submit their Spending Intent electronically to the Registry. See KRS 121.120(6)(i) and 121.180(1) & (16). You must do this prior to accepting contributions or making expenditures. This includes the use of the Slate's own money. See Chapter 7 for instructions on opening a campaign bank account. See instructions beginning on page 4 for Step-By-Step Instructions for creating your Kentucky.gov Single Sign-on (SSO).

APPOINTMENT OF CAMPAIGN TREASURER

KRS 121.160; KRS 121.220

At the time the KREF 001 is electronically submitted, the slate is also required to designate its campaign treasurer. Until this requirement is met, the slate of candidates will be listed as its own treasurer and accountable as such. The slate may appoint one of the candidates personally or any registered voter in

Kentucky as the campaign treasurer. The selection of a campaign treasurer is an extremely important decision. It is important not only because he or she plays such an integral role in the campaign, but also because the slate will be held responsible for the acts and omissions of the treasurer.

A slate may remove a campaign treasurer at any time. In the case of death, resignation, or removal of a campaign treasurer, the slate must, within three days after receiving notice thereof, appoint a successor and file the new treasurer's name and address with the Registry. The slate will be accountable as its own treasurer if it fails to meet this reporting requirement.

A person may serve as a campaign treasurer for more than one candidate or slate of candidates, but all reports must be filed separately for each candidate or slate.

It is the duty of the campaign treasurer to designate a depository bank in which the primary campaign account is to be maintained for the purpose of depositing all contributions and disbursing all expenditures. Only a financial institution authorized to transact business in Kentucky may be designated as a campaign depository. To acknowledge these duties the campaign treasurer must e-Sign the Appointment of Campaign Treasurer form.

APPOINTMENT OF CAMPAIGN COMMITTEE

KRS 121.015(3)(a); KRS 121.170; KRS 121.180; KRS 121.210

Campaign committee registration is optional for all non-judicial candidates. If a Slate authorizes the registration of a campaign committee to act on his or her behalf, the Committee must register with the Registry to provide the necessary information regarding the organization of the committee. The chairperson and the treasurer of the committee must be separate persons. See instructions beginning on page 11 for campaign committee registration.

NOTICE: KRS 121.180(9) provides that a candidate utilizing a candidate campaign committee is relieved of the duty to personally file election finance reports. In fact, the candidate will be unable to use the Registry's electronic filing system to submit, maintain or amend their respective campaign committee's finance statements as that responsibility must be fulfilled by the Chairperson or Treasurer of said committee.

ACKNOWLEDGEMENT OF SLATE'S REGISTRATION

KRS 121.120(4)(k)

When a slate officially files for office, the Registry assigns a staff auditor. The auditor is responsible for performing the statutorily mandated audit and is the slate's direct line of communication with the Registry. The auditor can answer questions and help the slate avoid mistakes that may result in violations of the campaign finance laws. The campaign's relationship with the auditor begins with an initial conference attended by the officials representing the slate, and continues with audit field work performed throughout the campaign.

A slate of candidates who notifies the Registry in a year preceding the election of the intent to file as a slate of candidates shall be required to file quarterly campaign finance statements until the year that office will appear on the ballot. In the year of the election, the slate of candidates will file campaign finance statements required for the current election based on the slate's indicated spending option. KRS 121.180(3)(b).

CONTRIBUTIONS AND OTHER RECEIPTS

WHAT IS A CONTRIBUTION?

The term "contribution" not only encompasses money, but also goods, advertising and services given to a candidate or his or her committee. This chapter explains what a contribution is; discusses limitations, exceptions and, in some cases, absolute prohibitions on certain sources of contributions; and describes the different types of contributors.

KRS 121.015(6) defines a "contribution" as follows:

> (a) Payment, distribution, loan, deposit, or gift of money or other thing of value, to a candidate, his or her agent, a slate of candidates, its authorized agent, a committee, or contributing organization. As used in this subsection, "loan" shall include a guarantee, endorsement, or other form of security where the risk of nonpayment rests with the surety, guarantor, or endorser, as well as with a committee, contributing organization, candidate, slate of candidates, or other primary obligor. No person shall become liable as surety, endorser, or guarantor for any sum in any one (1) election which, when combined with all other contributions the individual makes to a candidate, his or her agent, a slate of candidates, its agent, a committee, or a contributing organization, exceeds the contribution limits provided in KRS 121.150;
>
> (b) Payment by any person other than the candidate, his or her authorized treasurer, a slate of candidates, its authorized treasurer, a committee, or a contributing organization, of compensation for the personal services of another person which are rendered to a candidate, slate of candidates, committee, or contributing organization, or for inauguration activities;
>
> (c) Goods, advertising, or services with a value of more than two hundred dollars ($200) in the aggregate in any one (1) election which are furnished to a candidate, slate of candidates, committee, or contributing organization or for inauguration activities without charge, or at a rate which is less than the rate normally charged for the goods or services; or
>
> (d) Payment by any person other than a candidate, his or her authorized treasurer, a slate of candidates, its authorized treasurer, a committee, or contributing organization for any goods or services with a value of more than two hundred dollars ($200) in the aggregate in any one (1) election which are utilized by a candidate, slate of candidates, committee, or contributing organization, or for inauguration activities.

TYPES OF CONTRIBUTIONS

Monetary Contributions

KRS 121.015(6)(a)

A contribution of money to a candidate that is received in the form of cash, check, draft, money order, credit card, or cashier's check is considered a monetary contribution. Limitations exist concerning the acceptance of different forms of monetary contributions. See pages 28-29 for further information.

In-kind Contributions
KRS 121.015(6)(b)-(c); 32 KAR 2:170

An in-kind contribution is a non-monetary contribution consisting of goods or services, offered free or at less than the usual charge. Similarly, when a person pays for services on the candidate's behalf, the payment is an in-kind contribution. An expenditure made in cooperation, coordination, or consultation with or at the request or suggestion of the campaign is also considered an in-kind contribution to the candidate.

In-kind contributions are treated as any other contribution and are subject to the same contribution limits and reporting requirements. Contribution limits are discussed on pages 28-29.

Exception (Incidental Goods or Services Valued at $200 or Less)
KRS 121.015(6)(c), (7)(a)

Under limited exceptions in the law, persons may provide incidental goods or services to a campaign without making a contribution. Incidental goods or services valued at $200 or less do not qualify as contributions until the aggregate value per contributor exceeds $200 per election. In order for a campaign to determine whether a contributor has exceeded the $200 limit, itemized records on all contributors must be kept by the campaign.

Uncompensated volunteer services by an individual are not considered a contribution. However, payment by someone other than the candidate or his or her treasurer to compensate the personal services of another rendered to the campaign is considered a contribution, regardless of the amount of the payment.

The Value of Discounts
32 KAR 2:170, § 2(3)

If goods or services are provided at less than the rate normally charged, or at an unreasonably low charge, the amount of the in-kind contribution is the difference between the amount normally charged for the goods and services at the time of the contribution and the amount actually charged. A discount received that is available to the general public is not an in-kind contribution.

Goods
32 KAR 2:170, § 2(3)

Goods, such as equipment, supplies, mailing lists and facilities, are valued at the price the item or facility would cost if purchased or rented at the time the contribution is made. For example, if someone contributes a fax machine to the campaign, the contribution equals the fair market price of the fax machine at the time of the contribution.

Services
32 KAR 2:170, § 2(3)

Services, such as advertising or printing, are valued at the prevailing rate at the time the services are rendered. The value is the fair market value of the service provided.

Loans from Individuals
KRS 121.015(6)(a); KRS 121.015(7)(b)

A candidate may loan an unlimited amount of personal funds to his or her campaign. All other loans, other than bank loans obtained in the ordinary course of business, are considered contributions and are subject to contribution limits.

Any personal or family loan that is forgiven must be reported as a contribution. The campaign may not accept a loan in excess of the contribution limit from anyone other than the candidate. An unpaid loan, when added to other contributions from the same contributor, may not exceed the contribution limit. Once repaid in full, a loan no longer counts against the donor's contribution limit.

All loans must be continuously reported as debts until fully repaid. In the event a lender forgives a loan in whole or in part, the amount of the canceled debt becomes a contribution subject to the contribution limits.

Candidate Contributions
KRS 121.160(2)(a); KRS 121.180(9)(b); KRS 121.220

Candidates may contribute or loan to their own campaigns in unlimited amounts. However, the personal funds of a candidate used in connection with seeking elective office must be deposited directly into the campaign account. If a candidate gives money to his or her campaign account and expects to be repaid, it must be treated as a loan to the campaign.

If a candidate contributes personal items that he or she owned prior to becoming a candidate for the benefit of the campaign, and does not expect reimbursement, the value of the items should be reported as an in-kind contribution from the candidate. (These must be items to benefit the campaign, or from a previous campaign, such as phones, tablets, computers, etc.) If the candidate makes direct campaign expenditures from the candidate's cash or personal accounts, this amount should be reimbursed to the candidate from the campaign account.

Disposition of Unexpended Candidate/Committee Funds
KRS 121.180(10)

When a partisan candidate or committee wishes to dispose of unexpended funds that are not otherwise obligated for the payment of expenses, one option available is to transfer the remaining funds to the state or county executive committee of the political party of which the candidate or committee is a member. Likewise, a partisan candidate may transfer unexpended funds to a caucus campaign committee. Such transfers are not subject to the contribution limit. Candidates may also choose to escheat unexpended funds to the State Treasury, return the funds pro rata to all contributors, retain the funds to seek election to the same office, or may donate the funds to any charitable, nonprofit, or educational institution recognized under Section 501(c)(3) of the United States Internal Revenue Code of 1986, as amended. **(Remember: A candidate may not close out or transfer funds from his or her account until after the election for which they were solicited or received.)**

Surplus Campaign Property
KRS 121.180(10)(a)

When the campaign terminates, it must liquidate all assets, dispose of excess funds in a manner permitted by statute (see page 81), and file a final report showing a zero balance. Campaign paraphernalia or signs are

considered to be of no value to anyone except the campaign and it is understood that these items cannot be liquidated. However, if these materials are stored by the candidate until the next election and are contributed to the new campaign, the items must be assessed at the fair market value and reported as an in-kind contribution from the candidate to his or her new campaign.

Proceeds from Sales
KRS 121.180(5)

Contributions include proceeds from the sale of tickets for events, such as luncheons, dinners, rallies, and similar campaign fundraising events; mass collections made at events; and sales of items such as campaign pins, buttons, hats, and shirts. The purchaser of tickets or items is the contributor, even if the tickets or items are given to others. Therefore, the campaign should record the entire purchase price of tickets or items as the amount contributed.

Admission Tickets and Direct Contributions
KRS 121.180(10)(b)

A candidate may utilize funds in his or her campaign account to purchase admission tickets for a fundraising event on behalf of, or contribute directly to, a candidate. The total purchase or contribution may not exceed $3,500 in any one election.

Extension of Credit
32 KAR 2:180

An extension of credit outside a creditor's ordinary course of business may be considered a contribution.

TYPES OF CONTRIBUTORS

Person
KRS 446.010(33)

For the purpose of applying the campaign finance laws, a "person" referred to in KRS Chapter 121 is an individual human being. "Individual" as used in this guide refers to a natural person.

Minor
KRS 121.150(5)

For the purpose of applying the campaign finance laws, a "minor" is an individual who will not be 18 years old on or before the date of the next general election.

Contributing Organization
KRS 121.015(4)

A "contributing organization" is a group of individuals that merely contributes to candidates or slates of candidates from time to time from funds derived solely from within the group and not solicited or received from sources outside the group itself. Contributing organizations must report to the Registry when any

contributions it makes exceed $200. Before commencing any activity, the group must create a Kentucky.gov User Account at https://secure.kentucky.gov/manageaccount. (See Chapter 7 for Step by Step Instructions.)

Caucus Campaign Committee
KRS 121.015(3)(c)

A "caucus campaign committee" is one of the following caucus groups who receive contributions and make expenditures to support or oppose one or more specific candidates or slates of candidates for nomination or election, or a committee:

(1) House Democratic caucus campaign committee;
(2) House Republican caucus campaign committee;
(3) Senate Democratic caucus campaign committee; and
(4) Senate Republican caucus campaign committee; or
(5) Subdivisions of the state executive committee of a minor political party, which serve the same function as the above-named committees, as determined by regulations promulgated by the registry.

Permanent Committee (PAC)
KRS 121.015(3)(e); KRS 121.170(7)

A "permanent committee" is a permanent organization functioning on a regular basis throughout the year having as a primary purpose expressly advocating the election or defeat of one or more clearly identified candidates, slates of candidates, or political parties. Affiliated PACs share a contribution limit.

The organization, formation, or registration of a permanent committee by any member of the General Assembly is prohibited.

State or County Executive Committee
KRS 121.015(3)(f)

An "executive committee" of a political party means a political committee that is a subdivision of a national political party committee and operates within the structure and under the supervision of the state executive committee of that same political party. Political parties may support candidates for public office, raise and spend money for their internal operations, and are governed by a committee that is elected by the voters in that subdivision in a manner not inconsistent with the rules of that same political party.

CONTRIBUTION LIMITS

KRS 121.150(6)

The maximum contribution from individuals (excluding minors), Permanent Committees, and Contributing Organizations to a candidate is $3,500 per election. The contribution allowable from persons who will not reach the age of 18 on or before the next general election is $200. Caucus Campaign Committees and Executive Committees may contribute unlimited amounts to candidates.

Contribution Limits[1] (Effective July 15, 2026)

	From an Individual	From a Permanent Committee (PAC)[2]	From a Contributing Organization[2] (from within the group)	From a Corporation	From an Executive Committee	From a Caucus Campaign Committee
To a Candidate or Slate of Candidates, or Candidate Campaign Committee	$3,500 per election[3] 121.150(6)	$3,500 per election[3] 121.150(6)	$3,500 per election[3] 121.150(6)	**Prohibited** 121.025 & 121.035	Unlimited	Unlimited
To a Permanent Committee (PAC) or Contributing Organization	$3,500 per year[3] 121.150(10)	$3,500 per year[3] 121.150(10)	**Prohibited** 121.015(4)	**Prohibited** 121.025 & 121.035	$3,500 per year[3] 121.150(10)	$3,500 per year[3] 121.150(10)
To a Political Issues Committee	Unlimited	Limited 121.015(3)(e)	**Prohibited from campaign account** 121.015(4)	Unlimited 121.035(3) & 121.150(18)	Subject to approval of supervising state executive committee 121.015(3)(f)	**Prohibited** 121.015(3)(c)
To an Executive Committee	$10,000 per year 121.150(11)	$10,000 per year 121.150(11)	$10,000 per year 121.150(11)	**Prohibited** 121.025 & 121.035	Unlimited Transfer of Funds between executive committees	$10,000 per year 121.150(11)
To a Caucus Campaign Committee	$10,000 per year 121.150(11)	$10,000 per year 121.150(11)	$10,000 per year 121.150(11)	**Prohibited** 121.025 & 121.035	$10,000 per year 121.150(11)	$10,000 per year 121.150(11)
To an Inaugural Committee	Unlimited	Limited 121.015(3)(e)	**Prohibited from campaign account** 121.015(4)	**Prohibited** 121.150(18)	Subject to approval of supervising state executive committee 121.015(3)(f)	**Prohibited** 121.015(3)(c)
To an Independent Expenditure-Only Committee	Unlimited	Unlimited 121.150(8)	**Prohibited** 121.015(4)	Unlimited 121.150(18)	**Prohibited**	**Prohibited** 121.015(3)(c)
To an Executive Committee Building Fund	Unlimited	Limited 121.015(3)(e)	**Prohibited** 121.015(4)	Unlimited 121.025, 121.035(3) & 121.150(18)	Unlimited	**Prohibited** 121.015(3)(c)

	To a Candidate, Slate, or Campaign Committee	To a Permanent Committee (PAC)	To an Issues Committee	To an Executive Committee	To an Executive Committee Building Fund	To a Caucus Campaign Committee	To an Inaugural Committee	To an Independent Expenditure-Only Committee
Cash Contributions	$200 per election 121.150(4)	$200 per election 121.150(4)	$200 per election 121.150(4)	$200 per election 121.150(4)	$200 per election 121.150(4)	$200 per election 121.150(4)	$200 per election 121.150(4)	$200 per election 121.150(4)
Anonymous Contributions	$200 per election (Maximum aggregate $2,000 per election) 121.150(3)	$200 per election (Maximum aggregate $2,000 per election) 121.150(3)	$200 per election (Maximum aggregate $2,000 per election) 121.150(3)	$200 per election (Maximum aggregate $2,000 per election) 121.150(3)	**Prohibited**	$200 per election (Maximum aggregate $2,000 per election) 121.150(3)	$200 per election (Maximum aggregate $2,000 per election) 121.150(3)	$200 per election (Maximum aggregate $2,000 per election) 121.150(3)

Contribution Limits

1. In-kind and monetary contributions both count toward the "per election" and the "per year" contribution limits.

2. Contributing Organizations or PACs affiliated by bylaw structure or by registration, as determined by the Registry, shall be considered as one (1) committee for purposes of applying contribution limits. KRS 121.150(7)

3. Contributions shall not exceed the contribution limit applicable to federal candidates and principal campaign committees established by 52 U.S.C. 3 sec. 30116(a)(1)(A), as indexed for inflation every odd-numbered year by the Federal Election Commission pursuant to 52 U.S.C. sec. 30116(c).

4. Contributions by cashier's check or money order are limited to two hundred dollars ($200) per election, unless the instrument identifies both the payor and the payee. If the cashier's check or money order identifies both the payor and the payee, the instrument is considered a contribution by check. **KRS 121.150(4)**

LIMITATIONS ON DIFFERENT FORMS OF CONTRIBUTIONS

Gifts
KRS 121.015(6)

A candidate may not accept a gift of money for use in the campaign. It can be a contribution or a loan, but not a gift.

Anonymous Contributions
KRS 121.150(3)

Candidates may not accept anonymous contributions in excess of $200 per contributor, per election. An anonymous contribution in excess of $200 must be returned to the donor, if the contribution can be traced.

If the donor cannot be determined, the contribution shall escheat to the state. The total anonymous contributions received by a campaign may not exceed $2,000 per election. Anonymous contributions in excess of the aggregate limit also escheat to the state.

Money received from an event or activity, such as a fish fry, concession sales, or from the sale of campaign paraphernalia, is a contribution. If the campaign does not have records of individual purchasers, the sales are anonymous contributions and the campaign may only accept anonymous contributions up to $2,000 in the aggregate per election.

Cash Contributions
KRS 121.150(4); 32 KAR 2:130

Candidates may not accept cash contributions in excess of $200 per contributor, per election.

Contributions by Cashier's Check or Money Order
KRS 121.150(4); 32 KAR 2:130

A candidate may not accept a cashier's check or money order in excess of the maximum cash contribution limit unless the instrument clearly identifies both the payer and the payee. If both are identified, the instrument may be accepted like a check.

Contributions by Minors
KRS 121.150(5)

A candidate may not accept a contribution in excess of $200 from any person who will not become 18 years of age on or before the date of the next general election.

Contributions by Married Couples
KRS 121.150(22)

Married couples may make contributions with one check that reflects the combined individual contribution limits of each individual spouse per election ($3,500 each). The signatures of both spouses must be written on the signature line of the check, and the designation of each contribution amount and the election or elections to which they apply shall be memorialized on the memo line of the check.

ITEMS NOT CONSIDERED CONTRIBUTIONS

Treasurer's Services
KRS 121.160(6); 32 KAR 2:170

Kentucky campaign finance law specifically excludes "services provided without compensation by individuals volunteering a portion or all of their time" from the definition of a contribution. However, the law provides that a campaign may pay a treasurer a salary for his or her services.

Treasurers are often professional bookkeepers or certified public accountants who volunteer their professional services. However, any use by the campaign treasurer of his or her office's corporate assets should be billed to the campaign and paid for with campaign funds.

Volunteer Activity
KRS 121.015(7); 32 KAR 2:170

An individual may volunteer a portion or all of his or her time to provide services to a campaign without making a contribution, as long as the individual is not compensated by anyone for the services. If a volunteer is on paid vacation leave (or on leave time that he or she has earned) when working for the campaign, the volunteer's vacation pay does not count as a contribution to the campaign. If a volunteer is paid on a commission or piecework basis, or is paid only for work actually performed and the employee's time is considered his or her own to use as he or she sees fit, no contribution results.

Note, however, that if individuals are, in fact, paid for their services by someone other than the campaign itself, the activity is no longer considered volunteering, and the payments constitute in-kind contributions that must be reported by the campaign as an in-kind contribution from the person paying for the service. Generally, if an individual provides services to a campaign during paid working hours, the employer makes a contribution to the campaign. However, if the employer is a corporation, the contribution is prohibited.

Incidental Goods or Services Valued at $200 or Less
KRS 121.015(6)(c)

Expenditures of $200 or less made by a person are not considered contributions, individuals may spend up to $200 for goods, advertising or services valued at $200 or less without making a contribution. This exemption was designed to stimulate grassroots activity. These expenditures are not considered contributions, but should be recorded by the campaign. When an in-kind expenditure exceeds $200, it is considered a contribution and must be reported. Any amount spent by an individual, on behalf of the campaign, in excess of $200 must be reported as an in-kind contribution to the campaign.

Loans
KRS 121.015(7)(b)

A loan of money by any financial institution doing business in Kentucky made in accordance with applicable banking laws and regulations and in the ordinary course of business is not a contribution.

Independent Expenditures
KRS 121.015(7)(c); KRS 121.015(12); KRS 121.150(1)

An independent expenditure is defined by statute as follows:

> The expenditure of money or other things of value for a communication which expressly advocates the election or defeat of a clearly identified candidate or slate of candidates, and which:
>
> (1) Is made without any coordination, consultation, or cooperation with any candidate, slate of candidates, campaign committee, or any authorized person acting on behalf of any of them; and (2) Is not made in concert with, or at the request or suggestion of any candidate, slate of candidates, campaign committee, or any authorized person acting on behalf of any of them.

Independent expenditures are not subject to any limits, but are subject to reporting requirements. Any person or committee that makes independent expenditures exceeding $500 in the aggregate in any one election **are required to report** the independent expenditure directly to the Registry. To electronically submit an Independent Expenditure report, go to the Registry's website at www.kref.ky.gov or call (502) 573-2226.

Special Note: *Citizens United v. Federal Election Commission, 588 U.S. 310 (2010) permits corporations to make independent expenditures in political campaigns, and corporations should contact the Registry for further direction. Candidates and campaign representatives should be cautioned against advising corporations or otherwise requesting corporations to make independent expenditures as this is an indicator of coordination. See KREF Advisory Opinions 2010-001, 2010-002, and 2011-002.*

PROHIBITED CONTRIBUTIONS

Corporate Contributions

KRS 121.025; KRS 121.035; KRS 121.150(18)&(19)

Kentucky campaign finance law strictly prohibits corporate contributions to candidates, slates of candidates and committees, either directly or indirectly. These statutory provisions reflect Section 150 of the Kentucky Constitution, which prohibits corporations from giving money or any other thing of value to influence an election in the Commonwealth.

Under Kentucky's campaign finance law, "corporation" means any corporation, company, partnership, joint stock company, or association. Thus the prohibition on corporate contributions to candidates and committees that support candidates for election extends to all corporate types, including non-stock corporations, solely owned corporations, not-for-profit corporations, S-corporations, and professional service corporations (PSCs), and also extends to other types of business entities, including limited liability partnerships (LLPs), limited liability companies (LLCs), and unions.

While corporations, LLPs, LLCs, and unions are prohibited from making contributions directly to candidates, slates of candidates, or committees, they may sponsor and administer a state permanent committee (PAC), and pay the state PAC's administrative expenses from corporate, LLC, LLP, or union funds. See Protect My Check v. Dilger, 176 F. Supp. 3d 685 (E.D. KY. 2016).

The prohibition against receiving corporate contributions applies to both monetary and in-kind contributions. Monetary contributions include checks or money orders from a business entity or cash transmitted from a corporation to a campaign.

To determine how an entity is organized, a campaign may verify the entity's status by calling the Secretary of State's Office, Division of Corporate Records, at (502) 564-7330 or by consulting the Secretary of State's on-line business database at www.sos.ky.gov.

In-kind contributions from a corporation are also prohibited. A discount provided to a candidate by a corporation that is otherwise not available to the general public or the forgiveness of a debt owed by the candidate to a corporation constitutes an illegal in-kind corporate contribution. Any unreimbursed use of corporate property, such as computers, telephones, or postage, for the benefit of a candidate constitutes an

illegal corporate contribution. A campaign that uses corporate property should prorate the value of its use and keep detailed records of bills assessed by the corporation and payments made by the campaign. These transactions must be disclosed on the campaign's financial reports.

Charitable Contributions
KRS 121.150(2); 32 KAR 2:200

Solicitation from and contributions by campaign committees, independent expenditure-only committees, caucus campaign committees, political issues committees, permanent committees, and party executive committees to any religious, charitable, civic, eleemosynary, or other causes or organizations established primarily for the public good are expressly prohibited.

However, there are two exceptions to this rule: (a) A candidate or a slate of candidates may contribute to religious, civic, or charitable groups, provided that the expenditure furthers the candidacy through advertising; or (b) A state or county executive committee of a political party may contribute up to one hundred dollars ($100) per year to a nonprofit civic organization if the organization promotes civic education, voter registration efforts, or patriotic events.

Contributions in the Name of Another
KRS 121.150(12)

A contribution made by one person in the name of another is prohibited. For example, an individual who has already contributed up to his or her limit to the candidate may not give money to another person to make a contribution or give money to the candidate to fund the candidate's campaign. Similarly, a business is prohibited from using bonuses or other methods of reimbursing employees for their individual contributions. Parents may not make a contribution in the name of a child.

If an individual who does not have a checking account wants to make a contribution, the campaign should advise the individual to purchase a money order or to obtain a cashier's check, and to clearly identify on the written instrument both the payor and the payee. Be aware of consecutively-numbered money orders or cashier's checks as this could be a way of someone giving in the name of another.

Foreign Nationals
52 USC 30121; 11 CFR § 110.4(c)(1); 22 U.S.C. § 611

Contributions from an entity organized under the laws of a foreign country or having its principal place of business in a foreign country are prohibited. A candidate may not accept contributions from foreign nationals. A "foreign national" is an individual who is not a citizen of the United States, and not lawfully admitted for permanent residence. Individuals with a green card may make political contributions.

Contributions from Other Candidates
KRS 121.180(10)(b)

Contributions from another candidate's campaign account are prohibited, except that a candidate may use funds in his or her campaign account to contribute directly to another candidate or slate of candidates for state or federal office, or to purchase admission tickets for any fundraising event or testimonial affair for

another candidate or slate of candidates for state or federal office. The total purchase or contribution may not exceed $3,500 in any one election.

Federal Campaign Accounts
KRS 121.150(21)

Candidates may not accept a contribution, including an in-kind contribution, which is made from funds in a federal campaign account. A candidate may, however, accept a contribution from a federal PAC. See Advisory Opinion 2010-006.

Circumventing the Limits
KRS 121.150(9)

No person shall contribute funds to a permanent committee, political issues committee, or contributing organization for the purpose of circumventing contribution limits.

Questionable Contributions
32 KAR 2:130

When a campaign receives a contribution of questionable legality, it should return the contribution to the donor without depositing it, as the negotiation of the check establishes the receipt of the contribution. The campaign should retain in its internal records a written record or a photocopy of the contribution, and clearly note why the contribution was returned.

If a campaign decides to keep a questionable contribution while determining if the contribution is acceptable, the contribution may be deposited for safe keeping. From the date of deposit the campaign has 30 days in which to refund a prohibited contribution without penalty. The campaign should maintain written records of all efforts to obtain documentation relative to a questionable contribution.

If a candidate, slate of candidates, committee, or anyone on their behalf receives a contribution prohibited by the provisions of KRS 121.150, the candidate, slate of candidates, or committee shall have 30 days from the date the contribution is deposited in the campaign account to refund the contribution. A refund made in this manner shall constitute compliance with the provisions of KRS 121.150. The candidate's Election Finance Statement must report the deposit as a contribution and the refund as a "negative receipt."

All contributions not otherwise refunded in accordance with the above requirement shall be considered accepted by the candidate, slate of candidates, or committee, as applicable.

OTHER REPORTABLE RECEIPTS

The campaign must report all receipts. However, some receipts are not contributions. The following are not considered contributions:

Bank Loans
KRS 121.015(7)(b)

A loan of money by any financial institution doing business in Kentucky made in accordance with applicable banking laws and regulations and in the ordinary course of business is not a contribution. Any such funds deposited into a campaign account would be reported on an Election Finance Statement and attributed to the individual who borrowed the funds.

Interest Income

Interest earned on invested funds is not considered a contribution, but is reported as "other receipts" on the candidate's Election Finance Statement.

Offsets to Operating Expenditures

Offsets to operating expenditures, such as returns by vendors of deposits and refunds, are not considered contributions. These should be recorded on the candidate's Election Finance Statement as "disbursement adjustments."

EXPENDITURES

It is possible that a campaign may inadvertently violate campaign finance laws simply through oversight, rather than by any intentional act. The best way to avoid problems is to be familiar with the law and ensure that those individuals acting on behalf of the campaign understand the requirements of the campaign finance law.

What Is an Expenditure?
KRS 121.160(2)(c); KRS 121.175; KRS 121.180; 32 KAR 2:200

A campaign expenditure includes reimbursement for actual expenses, a purchase or a payment made in support of or in opposition to a clearly identified candidate. All expenditures are reportable by the campaign regardless of amount. No campaign shall permit funds in its account to be expended for any purpose other than allowable expenditures.

Allowable Expenditures
KRS 121.175; KRS 121.180(10); 32 KAR 2:200

Allowable campaign expenditures are defined by law as "expenditures including reimbursement for actual expenses, made directly and primarily in support of or opposition to a candidate." No campaign shall permit funds in a campaign account to be expended for any purpose other than allowable campaign expenditures. Kentucky law recognizes the following **allowable expenditures**:

- Staff salaries (including a salary for the treasurer)
- Printing
- Advertising
- Advertising services
- Necessary travel
- Office space
- Campaign paraphernalia including, but not limited to, hats, shirts, calendars, and magnets
- Postage
- Office supplies
- Equipment, purchased or rented, and used primarily for the administration of the campaign, including but not limited to copiers, computers, automobiles, facsimile machines, and similar devices
- Gifts and meals for volunteer campaign workers
- Food and beverages provided at campaign functions
- Stationery
- Communications with constituents or prospective voters
- Polling and consulting
- Graphic arts
- Newsletters
- Literature delivery services
- Phone banks
- Transportation services, including but not limited to transporting voters to the polls
- Purchases of advertisements in athletic and scholastic publications

- Expenditures made or items donated to charitable and civic organizations such as clubs, neighborhood organizations, schools, and churches, provided that the expenditure furthers a candidacy through advertising
- Purchase of American, state, or other flags to be donated to schools, civic, or charitable organizations.

Additional Allowable Expenditures:
KRS 121.175(1); 121.180(10)

- A member of the General Assembly may utilize funds in his or her campaign account to contribute up to $5,000 per year to an executive committee or caucus campaign committee.
- A candidate may use funds in a campaign account to contribute directly to another candidate or slate of candidates for state or federal office, or to purchase admission tickets for any fundraising event or testimonial affair for another candidate or slate of candidates for state or federal office. The total purchase or contribution may not exceed $3,500 in any one election.

Expenditures That Are Prohibited
KRS 121.175; 32 KAR 2:200; KRS 121.055

Kentucky law specifically provides that the following types of expenditures are prohibited:

- Expenditures which are illegal pursuant to any other provision of Kentucky Revised Statutes
- Tickets to an event which is unrelated to a political campaign or candidacy
- Expenditures to promote or oppose a candidacy for a leadership position in a governmental, professional, or political organization, or other entity
- Equipment, devices or appliances used primarily outside the campaign
- Charitable contributions to any religious, charitable, civic, eleemosynary, or other causes or organizations established primarily for the public good
- Expenditures which would bestow a private pecuniary benefit upon the candidate, a member of the candidate's family, a member of the candidate's committee, or any of his or her paid or unpaid employees
- Expenditures to support another candidate (See information above concerning use of campaign funds to attend a fundraising event or testimonial affair.)
- Tickets for general distribution for the purpose of influencing an election, either directly or indirectly
- Items of personal property given to prospective voters which do not bear the name, likeness, or logo of a candidate or a campaign-related communication
- Dues to professional, civic, or other organizations to which the candidate belongs or desires to join
- Expenditures made to defray the costs associated with an individual's performance of his or her official duties as an officeholder
- Vote buying

ITEMS NOT CONSIDERED EXPENDITURES

Transfers of Funds for Investment
Transfers of campaign funds for investment are not expenditures. These funds must still be accounted for on the campaign's Election Finance Statement.

REVIEW OF EXPENDITURES

32 KAR 2:200

If the Registry staff, on review of a submitted Election Finance Statement, determines that a questionable expenditure has been made, the burden shall be on the campaign to prove that the expenditure was an allowable expense under KRS 121.175.

REPORTING OF EXPENDITURES

All expenditures, regardless of amount, must be recorded. Expenditures over $25 must be made by check. Additionally, disbursements over $25 must be itemized, showing name, address and occupation, if the payee is an individual.

See Chapter 9 for details and examples of reporting campaign expenditures.

GENERAL PROVISIONS

AUDITS

KRS 121.120(4)(j)-(k)

The Registry is required to conduct audits of candidates running for statewide office, as well as random audits of receipts and expenditures of candidates running for other offices.

For statewide candidates, an auditor is assigned at the inception of the campaign. The auditor is not only responsible for performing the audit, but is also the candidate's direct line of communication with the Registry. The auditor can answer questions that arise during the campaign to help the candidate avoid mistakes that may result in violations of the campaign finance laws. The campaign's relationship with the auditor begins with an initial conference attended by the officials representing the campaign, and continues with audit fieldwork performed throughout the campaign.

EVENTS AND FUNDRAISER FUNCTIONS

KRS 121.180(5)

Events such as rallies, dinners, luncheons, and testimonials are considered reportable events. The entire cost to attend the event is to be reported as a contribution. The total gross receipts from the sale of tickets for such events shall be listed on the Election Finance Statement.

Additionally, the sale of items such as campaign hats and shirts and similar material must be disclosed as a fundraising event. See Chapter 9 for instructions on how to report these receipts.

FUNDRAISER PERSON

KRS 121.170(2); 32 KAR 2:070; KRS 121.015(11)

A "fundraiser" is defined in as an individual who directly solicits and receives contributions for candidates for an office in a jurisdiction with a population of more than 200,000 residents or candidates or slates of candidates for statewide office. When a fundraiser directly solicits and receives contributions for a candidate in excess of $3,000 in an election, he or she is required to register with the Registry as a fundraiser and must file Election Finance Statements. Pursuant to the administrative regulations promulgated by the Registry, the following activities will not qualify a person as a fundraiser required to register:

- Acting as a campaign treasurer
- Performing clerical functions such as receiving contributions or preparing and filing campaign finance reports
- Communicating an endorsement of a candidate or slate of candidates which indirectly results in the receipt of contributions, provided that the communication is not followed by one-on-one direct oral or written solicitation of contributions by the person making the endorsement; or
- Acting as host of a social event at one's residence or place of business, provided that the host does not directly solicit and personally receive contributions for the candidate in excess of $3,000.

RESPONSIBILITIES UNDER THE INTERNAL REVENUE CODE

Questions about the registration, disclosure and annual tax reporting requirements of the Internal Revenue Service (IRS) should be directed, both at the start of and continuing throughout the campaign, to IRS Customer Service at 1-877-829-5500, and the caller should request assistance from an Exempt Organizations Specialist. You may also find additional information at the IRS website: http://www.irs.gov/charities/political.

RECORDS

Public Inspection of Reports
KRS 121.120(4)(d); KRS 121.180(8)

All reports filed by the campaign are available for public inspection and copying through the Registry's Online Searchable Database.

Record Retention
KRS 121.160(2)(d)

Candidates are required to retain all receipted bills and accounts for six years from the date the last report is filed with the Registry.

Custodian of Records
The candidate must authorize someone to preserve the campaign's records for six years after the last report has been filed. The Registry should be supplied with the name, mailing address, and the phone number of the individual responsible for maintaining these records.

PROHIBITED ACTIVITIES

Solicitation of State Employees
KRS 121.150(20); KRS 121.320

Neither a candidate nor anyone acting on his or her behalf may solicit a contribution of money or services from any merit or non-merit state employee. However, a state employee may receive a solicitation directed to him or her as a registered voter in an identified precinct as part of an overall plan to contact voters not identified as state employees. In other words, you may not target state employees when soliciting campaign contributions.

Vote Buying
KRS 121.055

Vote buying is strictly prohibited. No candidate for nomination or election to any office shall expend, pay, promise, loan or become liable in any way for money or anything of value to any person in consideration for his or her vote.

POLITICAL ADVERTISING RATE

KRS 121.065(1)

Entities that sell advertising space or time to the public, such as newspaper and magazine publishers, owners or lessors of billboards, and radio and television stations, may not charge fees for political advertising that are not comparable to those charged to other advertisers.

DISCLAIMERS

KRS 121.190; 32 KAR 2:110

All newspaper or magazine advertising, posters, circulars, billboards, handbills, sample ballots, digital media, and paid-for television or radio announcements, or any other type of general public political advertising, which expressly advocate the election or defeat of a clearly identified candidate, slate of candidates, or group of candidates for nomination or election to any public office shall be identified by the words "paid for by" followed by the name and address of the individual or committee which paid for the communication; except that if paid for by a candidate, slate of candidates, or campaign committee, it shall be identified only by the words "paid for by" followed by the name of the candidate, slate of candidates, or campaign committee, whichever is applicable.

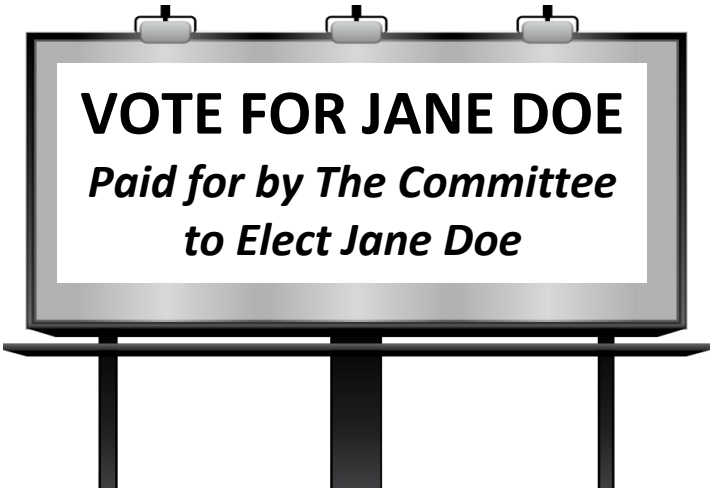
The disclaimer shall appear and be presented in a clear and conspicuous manner to give the reader or observer adequate notice of the identity of the purchaser of the communication. A disclaimer does not comply if the disclaimer is difficult to read or if the placement of the disclaimer is easily overlooked.

Printed communications that must contain a disclaimer include newspaper or magazine advertising, posters, circulars, billboards, yard signs, handbills, and sample ballots. For television and radio broadcasts, compliance with the Federal Communication Commission regulations regarding sponsored programs and broadcasts by candidates for public office shall be considered in compliance. See 32 KAR 2:110 for further information. The following examples provide the required wording for disclaimers in printed materials:



Printed advertising and communications paid for by Jane Doe's campaign would contain the following disclaimer: **Paid for by Jane Doe**

If Jane Doe's campaign has registered a committee named "Committee to Elect Jane Doe", the disclaimer for printed advertising and communications paid for by the Committee on behalf of Jane Doe's campaign would read: **Paid for by The Committee to Elect Jane Doe**



The following disclaimer, would **NOT** be in compliance with the statute, and should **NOT** be used:

Paid for by Candidate

If someone other than Jane Doe's campaign or committee pays for the communication, the disclaimer must contain the **name and address** of the individual or group that paid for the ad. The disclaimer in this example would read as follows:

Paid for by
John Smith, 700 Walnut Street, Frankfort, KY 40601
OR
Paid for by Franklin County Democratic Executive Committee
300 Frankfort Avenue
Frankfort, KY 40601

Items Exempted
32 KAR 2:110

The Registry has exempted certain items from the disclaimer requirement, including calling cards smaller than three and one-half inches by five inches, pencils, pens, emery boards, fly swatters, matchbooks, bumper stickers, and articles of clothing such as hats, tee shirts, sweat shirts, and jackets, or other items made of material on which a disclaimer would be illegible, such as balloons. (This list is an example for candidate guidance and does not include all items which may be exempted.)

Multiple page mailings will be considered in substantial compliance if at least one page of the mailing includes a disclaimer.

Envelopes stamped with a return address which includes the name of the candidate or campaign committee indicating that the candidate is seeking election to public office shall not be required to include a disclaimer, provided that at least one piece of the envelope's contents includes a disclaimer.

QUESTIONS COMMONLY ASKED BY CANDIDATES

I paid my filing fee for office with my own personal funds. How do I report that on the Election Finance Statement?
The filing fee may be reimbursed to the candidate from the campaign bank account. The reimbursement should be shown as a disbursement on the Election Finance Statement. Some people, however, believe they were not a candidate for office until after the fee was paid. Therefore, they do not include the fee as an expense of the campaign. Either option is acceptable.

May a member of the General Assembly receive any contributions while the legislature is in session?
This question falls under the jurisdiction of the Legislative Ethics Commission. You should contact the Legislative Ethics Commission directly. See Appendix A.

May I hold a raffle in order to raise funds?
A "raffle" is defined by KRS Chapter 238 as a form of "charitable gaming" under the jurisdiction of the Department of Charitable Gaming. Under current Kentucky law, charitable gaming can only be conducted to benefit common schools or organizations that qualify as charitable organizations under the Internal Revenue Code. Political campaigns and committees are not charitable organizations under the Internal Revenue Code. Instead they are political organizations. For these reasons, a campaign or committee acts in violation of Kentucky law, including criminal laws prohibiting illegal gaming, by holding a "raffle" to collect campaign contributions. A "raffle" is distinguishable from a "door prize" in that a person must pay for the chance to win an item in a "raffle", as opposed to anyone in attendance at an event having the opportunity to win a "door prize". You may call the Department of Charitable Gaming at (502) 573-5528 or your county attorney for more information.

May I accept a contribution I received in the mail after the date of the election?
Candidates may accept contributions after the date of the election if the candidate has a debt for that election to pay off. The treasurer will need to determine if the contribution is for the current election, or if the contribution should be attributed to the next election for the candidate.

For additional frequently asked questions, you may visit the Agency's website at:
www.kref.ky.gov

RECORD KEEPING & TREASURER DUTIES

REPORTING & RECORD KEEPING

One of the primary purposes of the Kentucky campaign finance laws is to provide public information about the financing of political campaigns. Political campaigns and political committees are required to file periodic reports with the Registry of Election Finance. The source of contributions to the campaigns or committees must be disclosed, as well as the amount given, the occupation and employer of each contributor, whether the money was from a fundraising event, and how the money was spent. **The key to complying with the reporting requirements is to keep detailed records of each contribution and expenditure.**

NEW TREASURER

KRS 121.160(4)

If the campaign Treasurer is removed, dies or resigns, the candidate must, within three days after receiving notice thereof, appoint a new Treasurer and file the name and address of the new Treasurer with the Registry. A candidate shall be accountable as his or her own Treasurer if this requirement is not met.

DUTIES OF THE TREASURER

KRS 121.160; 121.170(3)

The selection of a campaign Treasurer is an extremely important decision, not only because he or she plays such an integral role in the campaign, but also because the candidate may ultimately be held responsible for the acts or omissions of the Treasurer. An individual who accepts the responsibility of being a Treasurer should be aware that he/she may be subject to penalties for failure to file complete and accurate reports.

The duties of the campaign Treasurer are set out by KRS 121.160. The Treasurer is charged with the responsibility for depositing all contributions into the campaign account, keeping detailed records of contributions, monitoring compliance with contribution limits, and making or authorizing all expenditures. The Treasurer is also responsible for complying with all reporting requirements and maintaining all campaign records. Keeping and maintaining complete records of the campaign from start to finish is essential for a successful campaign. The lack of good records may lead to unnecessary time and effort in looking for records at critical times in the campaign. In deciding what kind of recordkeeping system to implement, the Treasurer should keep in mind that the Kentucky campaign finance laws place great emphasis upon complete and full disclosure of campaign finance information.

KRS 121.160 provides that the duties of a Treasurer are as follows:

- Open a bank account and designate that account “Campaign Fund of (Name of Candidate, Slate of Candidates, or Committee).”
- Deposit all contributions into the campaign depository account, including the candidate’s own personal funds, which may be designated as loans to the campaign.
- Keep detailed records of ALL contributions. One of the best ways to accomplish this is to keep copies of each contribution check received or electronic receipts. Record the name, address, employer, and occupation of each contributor, or if self-employed, the name under which the contributor is doing

business. Be specific in listing the occupation of the contributor. A general classification such as "businessman" is insufficient.

- Keep detailed records of ALL contributions from Permanent Committees (PACs). The law requires itemization of all PAC contributions regardless of amount. The Treasurer is also required to report the major business, social, or political interest represented by each PAC.
- Keep detailed records of ALL contributions from Caucus Campaign Committees and Executive Committees. Contributions over $200 must be itemized; however, all contributions from Caucus Campaign Committees and Executive Committees must be accounted for separately from other receipts.
- Make or authorize all expenditures on behalf of the campaign from the campaign's account. Expenditures in excess of $25 must be made by check, debit card or electronic transfer. Records and reports must indicate the name, address, and occupation of every payee, as well as the date, amount, and purpose of the expenditure. Be sure to keep a receipted bill for each of the expenditures.
- Maintain all records, including receipts and bills, for six years from the date the last report is filed.
- Avoid making a payment to someone not directly providing goods or services to the committee. Payments made in the attempt to conceal payment to someone else are strictly prohibited.
- Prepare and file separate reports for each candidate, if serving as a Treasurer for more than one.

Often, Treasurers for candidates are professional bookkeepers or certified public accountants who volunteer their professional services as Treasurers. However, corporate assets belonging to the Treasurer's employer are not allowable contributions. Therefore, any use by the Treasurer of corporate assets should be billed to the campaign and paid for with campaign funds. 32 KAR 2:170

CAMPAIGN BANK ACCOUNT

KRS 121.220

The first duty of a campaign Treasurer is to designate a bank depository in which the campaign account will be maintained. Only a financial institution authorized to do business in Kentucky may be designated as a campaign depository. The account should be designated as "Campaign Fund of (Name of Candidate, Slate of Candidates, or Committee)." A campaign depository must be designated before receiving or spending any money for the campaign. It is recommended that the campaign open an account at a bank that provides copies of cancelled checks with its monthly statement either in printed or electronic format. This may save the campaign the extra expense of paying for check copies that may be needed at a later date. The campaign's account balance should be reconciled to the campaign finance reports regularly.

REPORTING FORMS

KRS 121.120(4)

The Registry no longer accepts paper reporting forms. In order to submit an election finance statement, the committee must register and report through the Kentucky Election Finance Management System (KEFMS). You can find a link to this on the Registry's website (**www.kref.ky.gov**).

ELECTRONIC REPORTING

KRS 121.180(11)-(18)

KRS Chapter 121 requires electronic reporting of campaign finance data. Candidates should consult Chapter 2 of this book or the Registry's website at **www.kref.ky.gov** for additional information. To get started filing

electronically: After the candidate and/or chairperson completes the Statement of Intent (see Chapter 2) an email notice will be sent to the Treasurer listed on the Statement of Intent.

1. Click on the following link. https://secure.kentucky.gov/kref/financial
2. Once the Treasurer checks their email they will accept the invite and then be sent to log in. If the Treasurer does not have a user name and password please refer to the step-by-step instruction on creating a Kentucky.gov Single Sign On (SSO) on page 4.
3. Once logged in, the Treasurer will review the information and sign the form at the bottom of the page by typing in your name and clicking the little square box and then on Treasurer eSign Intent.
4. Once the Treasurer has signed and submitted the intent, then it goes to KREF for approval. Once approved email notification will be sent that it was approved.
5. Once approved, the Treasurer can login and start the reports. Follow the instructions in Chapter 2 for completing the reports.

REPORTING PERIOD

KRS 121.180(3)

Each Election Finance Statement covers activity during a specific time period. Each report begins where the last report ends. There should never be gaps between the periods covered and there should not be an overlap of time periods. See Chapter 8 for the reporting schedules.

RECORDS OF CONTRIBUTIONS/RECEIPTS

KRS 121.160(2)

The procedure for recording contributions received should enable the Treasurer to maintain a continuing total of all contributions received, as well as a cumulative total received from any one contributor. KRS Chapter 121 requires that detailed records of all contributions be kept.

Accepting Contributions

Remember that all contributions must be recorded in the campaign's records. Contributions exceeding $100 in the aggregate per election are reported in the Itemized Receipts section. If the contribution is cash, anonymous or unitemized, it is recorded as well.

What Does it Mean to Itemize"?

The term "itemize" used in this guide means to fully disclose the name and address of the contributor, date of the contribution, amount of contribution, type of receipt, and the specific occupation and employer for each contributor, or the name under which the contributor is doing business, if the contributor is self-employed. If the contributor is a PAC, the political interest represented by the PAC must be given.

What Does "Aggregate" Mean?

KRS 121.180

The term "aggregate" used in this guide indicates a campaign has to keep a running total of all contributions from an individual or organization on a per contributor, per election basis. When a contributor's total

aggregate contributions exceed $200 in an election, the campaign must itemize the contribution by providing the required contributor information. In addition, all PAC receipts must be itemized regardless of amount.

Required Contributor Information – Itemized Contributors

1. Name of Contributor
2. Address of Contributor
3. Date of Contribution
4. Amount of Contribution
5. Type of Receipt
6. Specific occupation and Employer (or name under which the contributor does business)

Sample Campaign Contribution Card

This sample contribution card is suggested for use by candidates to gather contributor information required by law. The same information is required in the event contributions are received electronically.

Campaign Contribution Card

Thank you for supporting my candidacy for Senate. In order for me to comply with Campaign Finance Laws, I must supply the following information to the Registry of Election Finance.

Make checks payable to Joe Candidate Campaign Fund.
Return this card with your contribution.

Maximum contribution allowable is $3,500 **Maximum cash contribution is $200**
Corporate contributions are prohibited

_____
Contributor's Name

_____
Address

_____
City, State, Zip **Phone**

_____
Occupation **Employer (Name of Business if self-employed)**

Amount of Contribution: $_____ Date: _____

Have you made other contributions to this candidate for this election? ___Yes If yes, how much $_____ ___No

____ I am looking forward to attending the upcoming fundraiser to support your candidacy.

____ Number of people who will be attending with my party.

____ I am unable to attend, but wish to help the campaign with a $_____ contribution. The required information is listed above for my contribution.

____ I am unable to attend.

Identifying Contributions of $200 or Less
KRS 121.160(2)(b)

Campaign finance law does not require the Treasurer to itemize contributions of $200 or less. However, internal campaign records must be maintained to identify the sources of contributions as they occur in order to aggregate each individual or organization contribution with subsequent contributions by that particular individual or organization. (Contributions to campaigns are aggregated on a per contributor, per election basis for the purpose of monitoring contribution limits.) This information is required by the electronic reporting system.

Identifying Contributions Exceeding $200
KRS 121.160(2)(b)

For contributions by any individual or organization which exceed $200 in the aggregate, the Treasurer's records must identify the contributor by name, address, age if under 18, occupation and employer of the contributor, or if the contributor is self-employed, the name under which the contributor is doing business, along with the date and amount of the contribution. **Be specific** in listing the contributor's occupation. If the contributor is self-employed, list the name under which the contributor is doing business. For example, the use of a general classification such as "businessman" or "businesswoman" is insufficient. Additionally, for each in-kind contribution, the Treasurer should keep a record of the value of the item or service and a brief description.

Aggregating Monetary and In-kind Contributions
KRS 121.150

Monetary and in-kind contributions are aggregated for the purpose of applying the contribution limits. Whenever a dollar amount is mentioned, it refers to the aggregate of any combination of monetary and non-monetary contributions.

Identifying Contributions from Permanent Committees (PACs)
KRS 121.180(3)(a)(1)

Keep detailed and exact accounts of contributions of any amount made to the campaign by a PAC. Your reports should disclose the name of the PAC, its address, date of the contribution, amount contributed, and a description of the major social or political interest represented by the PAC. You may refer to the Registry's searchable database at www.kref.ky.gov to obtain detailed information about a PAC registered in Kentucky.

Joint Contributions

A joint contribution is a contribution that is made by more than one person using a single check or other written instrument. It is acceptable, however, only if the check is drawn on a joint bank account and each person to whom the contribution is to be attributed has signature authority on the joint bank account. While it is preferable for each joint owner to write and sign his or her own contribution check, two or more individuals may each make a contribution using one check drawn on a joint account.

When making a joint contribution, each contributor must sign the check (or other written instrument) or a statement that accompanies the contribution check. If the check or statement does not indicate how much should be attributed to each donor, the campaign should attribute the contribution in equal portions.

The campaign should retain any statement that accompanies a joint contribution. If the designation appears on the face of the check itself (or other written instrument), the campaign should retain a photocopy or electronic copy of the check or other written instrument.

Note that a joint contribution must represent the personal funds of each donor because contributions made in the name of another are prohibited. The campaign should immediately return a joint contribution check in excess of the individual contribution limit, if the check is not signed by more than one joint owner, or is not accompanied by any other written record indicating to whom the contribution should be attributed.

Contributions from Spouses
KRS 121.150(12), KRS 121.150(22)

A husband and wife each have a separate contribution limit. A couple may transmit a contribution via one check drawn on a joint bank account (for example, a check for $7,000 for an election), as long as both sign the check or an attached statement. See "Contributions by Married Couples" on page 30 for additional information.

Remedying an Excessive Contribution

Accepting a contribution in excess of the contribution limit is a violation. When a campaign receives a contribution that exceeds the donor's aggregate limit for the election, the campaign should return the contribution before depositing it into the campaign bank account if possible. The campaign should keep a written record or photocopy of each returned contribution for its records.

If the contribution check has been deposited, the campaign must report it. The campaign should immediately refund the excess amount and report the refund as a "receipts adjustment." If the contribution is in the form of a check drawn on a joint account, the campaign may seek a reattribution of the contribution between the owners of the joint account. See the discussion on joint contributions above.

A prohibited contribution received by a campaign shall not be considered "accepted" so long as the contribution is refunded by the candidate or committee within thirty (30) days from the date of deposit and the campaign does not otherwise spend or obligate the funds based on the deposit. See 32 KAR 2:130.

Unwanted Contributions

When a campaign receives an unwanted contribution, the contribution should be returned to the donor without depositing it. If the campaign returns the check without depositing it, the contribution does not have to be reported. The campaign should keep a written record or photocopy of each returned contribution. If the contribution is deposited in the campaign's account, it must be reported and the refund shown as a "receipts adjustment."

Refund of a Contribution

When a campaign refunds a contribution to a donor, the campaign must report the refund as a "receipts adjustment" (also known as a negative receipt) rather than as a campaign expenditure. If the campaign did not itemize the receipt on a previous report, it subtracts the amount of the refund from the total for the appropriate category of receipts (i.e., unitemized, cash or anonymous). The reduced total is entered on the Summary Page.

If the campaign previously itemized the receipt, it itemizes the refund as a negative entry on the appropriate Receipts Schedule.

Checks Returned Due to Insufficient Funds

If the campaign reports the receipt of a check and later finds it cannot be negotiated because of insufficient funds in the donor's account, the campaign should deduct the amount of the check on its next report. If the campaign did not itemize the receipt on a previous report, it subtracts the amount of the check from the total for the appropriate category of receipts (i.e., unitemized). The reduced total is entered on the Summary Page. If the campaign previously itemized the receipt, it itemizes the return of the check as a negative entry on the appropriate Receipts Schedule.

Investments

Invested funds are included in the amount of cash on hand. The campaign should not report any investment as an expenditure, since the money is still an asset. A campaign must report interest income received during the reporting period in the "Other Receipts" category.

REPORTING THE EXPENSES OF THE CAMPAIGN

Treasurer's Responsibility
KRS 121.160(2)(c); KRS 121.220(1)

It is the Treasurer's duty, by law, to make or authorize all expenditures on behalf of the campaign and only from funds which have first been deposited into the campaign account.

Reporting Expenditures
KRS 121.160(2)(c)

Each expenditure must be reported regardless of the amount of the expenditure. For expenditures over $25, the report must disclose the name, address, and occupation of the payee, and the date, purpose and amount of the expenditure. For expenditures of $25 or less, the report must disclose the purpose, date and amount of each expenditure.

Expenditures by Check
KRS 121.160(2)(c); KRS 121.170(3); KRS 121.180(3)(a)(5); 32 KAR 2:200

The campaign Treasurer must make all expenditures from the campaign account. All expenditures must be recorded and the report must disclose the date, amount and purpose of the expenditure. If the expenditure is over $25, it must be paid by check, debit or electronic transfer, and in addition to the date, amount and

purpose, the campaign must report name, address and occupation of the payee. It is recommended that all expenditures be made by check from the campaign account. Also see "Vote Hauling," page 55.

For each expenditure the campaign makes, it must maintain a receipt, invoice, statement, or contract to support it. The campaign must retain these documents for six years from the date the campaign files its last report for any given election.

OTHER EXPENDITURES

Joint Expenditures
KRS 121.160(2)(e)

If advertising is purchased in conjunction with another campaign or organization, each campaign or organization must pay for its share of the cost with a separate check, rather than one campaign or organization paying for the total cost and being reimbursed by the other campaign or organization. This method of paying for joint advertising ensures that the campaign complies with KRS 121.160(2)(e). The campaign should maintain an invoice, receipt, contract, or other documentation to support its respective share of shared advertising costs.

Expenditure Adjustments

Refunds received on deposits (such as telephone and other utility deposits), refunds received from overpayment of bills, and the proceeds from the liquidation of committee property (such as office furnishings and equipment) are considered offsets to operating expenditures.

Offsets to operating expenditures are reported as "expenditure adjustments" in the period in which the refunds or proceeds are received.

Expenditures for Multiple Purposes
KRS 121.160(2)(e); 32 KAR 2:200

If a single purpose does not fully and clearly describe the services rendered or goods purchased, and space on the reporting form does not allow for a complete description, the campaign should attach supplemental information to its report.

For example, payments made on behalf of the campaign by an agent hired by the campaign (i.e., advertising agency, consultant, credit card expenses) must be fully disclosed on the campaign's reports, even though the actual payment was made by the agent. When listing payments to "campaign workers," identify what service was provided (i.e., campaign literature distributed, signs put up or removed, canvassing, or vote hauling).

Invoices for Expenditures
KRS 121.120(4)(j); KRS 121.120(4)(k); KRS 121.160(2)(d)

The Treasurer should not make any expenditure without an invoice or receipt provided by the person to whom the payment is to be made. The invoices and receipts are to be maintained by the Treasurer and made available for reasonable inspection and auditing by the Registry.

Reimbursements
KRS 121.160(2)(e)

To the extent possible, all expenses of the campaign should be approved in advance of incurring the expense, and the vendor should be paid directly. The law contains specific language prohibiting the Treasurer from making a payment to someone not directly providing goods or services to the campaign in an attempt to conceal a payment to someone else.

If a member of the campaign or the candidate uses personal funds for campaign-related expenditures, the campaign Treasurer should require the original receipts and invoices obtained by that individual to be submitted at the time the campaign reimburses the individual.

Vote Hauling
KRS 119.205(5); 32 KAR 2:200

The law requires that all payments to persons transporting voters on election day are to be made by check, regardless of the amount paid to each individual. The campaign must pay each person directly and individually who transports voters. Lump sum payments to third parties for distribution to transporters are not acceptable. Each person paid for transporting voters to the polls must be reported as an expenditure by name, address, and occupation.

EVENTS
KRS 121.180(5)

The Events Schedule is used to report fundraising and other campaign events. If the event raises funds, the total gross receipts from each event, as well as any expenses, must also be reported. Events include rallies, dinners, luncheons and testimonials. The entire cost to attend the event is considered a contribution.

The sale of items such as hats, shirts and similar materials must be disclosed as an event. The entire purchase price of the item is considered a contribution.

DEBTS AND OBLIGATIONS
Loans

All loans received by the campaign from individuals or a bank must be itemized and continuously reported until repaid. A candidate may loan an unlimited amount of personal funds to his or her own campaign. Loans are reported on the Itemized Receipts Schedule and on the Debts and Obligations Schedule of the Election Finance Statement.

Initial Receipt of a Loan
The campaign must report the receipt of a loan as an "Other Receipt." This is recorded on the Itemized Receipts Schedule, and also must be recorded on the Debts and Obligations Schedule of the Election Finance Statement.

Loan Repayments
A repayment of a loan is <u>not</u> recorded as an expenditure. It is recorded as a "receipts adjustment" on the Itemized Receipts Schedule and should also be reflected on the Debts and

Obligations Schedule of the Election Finance Statement (for the life of the loan) . Payments to reduce the principal on a loan must be itemized, regardless of the amount.

Debts Other Than Loans
KRS 121.180

Campaign finance law requires that all expenditures "authorized, incurred, or made" be reported. Agreements to make expenditures should be reported as estimated obligations until actual payment is made. A contract for services (for example, a contract for radio advertising) constitutes an agreement to make an expenditure and should be reported as a debt until paid.

Debts Owed by the Campaign

An Election Finance Statement is incomplete if it fails to include debts the campaign is obligated to pay but, for whatever reason, has not paid as of the date the Election Finance Statement is filed.

SUMMARY PAGE - BALANCE STATEMENT

When all schedules have been completed, the grand totals from each schedule will be transferred to the Summary Page. With the exception of deposits in transit and checks that have not cleared the campaign account, the ending balance should reconcile with the bank records.

TREASURER'S DILIGENCE KEY TO AVOIDING VIOLATIONS
32 KAR 2:130

Best practice involves the Treasurer's due diligence in reviewing all contribution instruments before deposit to ensure the contribution is not prohibited as excessive or corporate in nature. This saves the campaign the time and trouble of refunding a campaign contribution and subsequently reporting the transaction.

If, however, the campaign finds that prohibited contributions have been deposited into the campaign account, so long as a campaign quickly and expediently reviews its deposited contributions, does not obligate or otherwise spend funds based on the deposit, and makes any necessary refund within thirty (30) days from the date of deposit, the mere act of making the initial deposit of a prohibited contribution does not constitute acceptance of the contribution in violation of KRS 121.150. However, all contributions and refunds must still be reported on duly filed election finance statements.

FILING REPORTS

WHERE TO FILE REPORTS

Creating a Kentucky.gov User Account

Election Finance Statements are to be filed with the Registry of Election Finance through the Kentucky.gov website (https://secure.kentucky.gov/kref/financial). You must first create a Kentucky.gov User Account before you can file your Election Finance Statements. Step-by-step instructions for creating your Kentucky.gov Single Sign On (SSO) are listed beginning on page 4.

HOW TO FILE REPORTS

Filing your electronic Statement of Spending Intent.

Step-by-step instructions for filing your electronic Statement of Spending Intent are listed beginning on page 7.

Filing your Electronic Financial Reports.

1. Click on the following link. https://secure.kentucky.gov/kref/financial
2. Enter your user name and password. If you do not have a user name and password please refer to the step-by-step instruction on creating a Kentucky.gov Single Sign On (SSO) on page 4.
3. Scroll to the bottom and select the report that is due by clicking on the 3 blue dots to the right.
4. Click view statement. The statement will open and you can start recording receipts.

WHAT IF I HAVE A COMMITTEE?

Registering your campaign committee.

Step-by-step instructions for registering your campaign committee begins on page 11.

Logging in to your Committee Kentucky.gov User Account

1. Click on the following link. https://secure.kentucky.gov/kref/financial/committee
2. Enter your user name and password. If you do not have a user name and password please refer to the step-by-step instruction on creating a Kentucky.gov Single Sign On (SSO) on page 11.
3. Scroll to the bottom and select the report that is due by clicking on the 3 blue dots to the right.
4. Click view statement. The statement will open and you can start recording receipts.

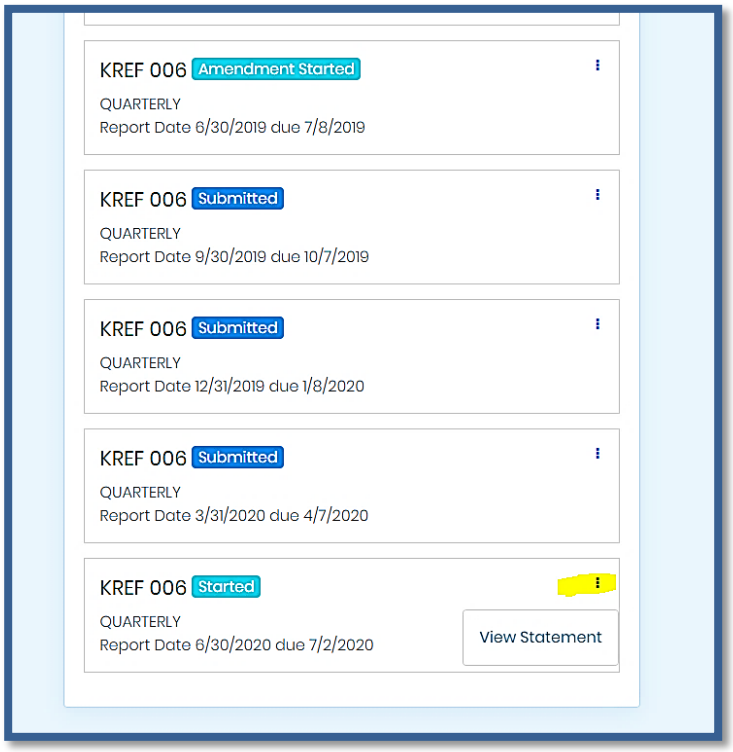
WHEN TO FILE REPORTS

Reporting Period

KRS 121.180; 32 KAR 2:100

Each report covers activity during a specific time period. Generally, a report begins where the last report ended. There should never be gaps between the periods covered. For each report filed, the beginning balance must be the same as the ending balance of the previous report. The treasurer should also reconcile the reported ending balance to the campaign's bank balance before the report is filed.

Exception: For successful candidates in the Primary, the 30-day and 60-day Post-Primary reporting period will overlap with the 60-day Pre-General reporting period. The primary campaign may still have outstanding debts to pay and report on the 30-day and 60-day post reports. At the same time, the campaign may begin accepting contributions and making *new* expenditures for the general election. Receipts received and new expenditures made for the general election are to be reported on the 60-day Pre-General Report - not the 30-day or 60-day Post Primary Report.



Reporting Schedule
KRS 121.180

The number of campaign finance reports a candidate is required to file is based on the spending option (KREF 001) elected by the campaign and the actual amount of funds raised and spent. There is a "**Period Ends**" date which is the cutoff date for your report and a "**Report Due**" date in which all reports must be received by the Registry "(seven business days from the period-end date). Use the reporting schedules located at the end of this Chapter to determine the candidate's "Report Due" date.

Statewide candidates who notify the Registry in a year preceding the election of the intent to become candidates shall be required to file quarterly campaign finance statements until the year that office will appear on the ballot. In the year of the election, the candidates will file campaign finance statements required for the current election based on the indicated spending option selected on the KREF 001 form. KRS 121.180(3)(b).

Supplemental Reporting – 60-Day Post-Election
KRS 121.180(7)

If a candidate's 30-day post-election report shows an unexpended balance or outstanding debt, he or she is required to file a supplemental report within 60 days after the election.

If you are a successful primary candidate and you will be going on to run in the general election, you should close out your primary reporting as follows:

- Pay all the bills.
- Indicate any expenditures made on your supplemental report, show any remaining debts you owe, and click the box for "Certificate of Debt Assumption" if applicable.
- When you file your first report for the general election, indicate any remaining balance of funds you have transferred from the primary to the general election.
- Any expenses incurred or contributions received after the date of the primary should be reflected on your 60-day pre-general election report rather than on your 60-day post-election supplemental. (Note: reporting periods overlap)
- Any expenses incurred after the date of the primary election that are primary election expenses should be reflected on your primary 30-day or 60-day post-election finance statement. Any expenses incurred after the date of the primary election that are general election expenses should be reflected on your 60-day pre-general election finance statement rather than on your 60-day post-primary election supplemental finance statement. (Note: reporting periods overlap)
- Any contributions received after the date of the primary election should be reflected on your 60-day pre-general election finance statement, unless the face of the check or accompanying check documentation indicates that the contribution should be attributed to the primary.
- Please note that candidate may only solicit and accept contributions after the date of a primary election, regular election, or special election to defray necessary expenses that arise after the date of the election associated with election contests, recounts, and recanvasses of a specific election, complaints regarding alleged campaign finance violations that are filed with the registry pertaining to a specific election, or other legal actions pertaining to a specific election to which a candidate is a party, and for repayment of debts and obligations owed by the campaign or previous campaign for the same office.

If you are a candidate and your 30-day post-election finance statement shows an unexpended balance of funds or outstanding debt, you are required to file a supplemental report within 60 days after the election.

For disposition of unexpended campaign funds, see Chapter 10.

Annual Reporting
KRS 121.180(7)

If a candidate's 60-day post-election report shows an unexpended balance of funds or outstanding debt, he or she is required to file subsequent supplemental reports annually, to be received not later than seven business days after the report ending date of December 1st of each year until the account shows no unexpended balance of funds or outstanding debt.

RECONCILING THE BANK ACCOUNT

Every effort should be made to reconcile the bank statement with the Election Finance Statements as soon as possible. Record any miscellaneous charges, such as bank service charges, on the Election Finance Statements as expenditures. Record any interest earned as an "other receipt."

The balance on a bank statement is always reconcilable to the balance on the Election Finance Statement, and the treasurer should exercise due diligence to ensure that the Election Finance Statement is reconciled to agree with the bank statement.

FILING AMENDMENTS

The campaign must file an amended report if it discovers that an earlier report contained erroneous or incomplete information. The campaign should not wait until the next reporting period to file an amendment. Amended reports should be filed as soon as the error is discovered, or as soon as any previously missing information is available. In addition to penalties for the failure to timely file reports, the law also provides penalties for filing inaccurate or incomplete reports.

Log into your KEFMS account and choose the report that needs to be amended. Change the appropriate data on the transaction to be amended. Check the box designated as Amendment. Click on the Save button.

2026 - Reporting Dates for Candidates, Campaign Committees, Caucus Campaign, Permanent (PACs), Executive, Inaugural, and Independent Expenditure-Only Committees and Contributing Organizations

Primary Election Filing Deadline: January 9, 2026
Deadline to Designate or Rescind Statement of Intent for the 2026 Primary Election: April 19, 2026

05/19/2026 Primary Election	Period Ends	Report Due*	Due From
30-day pre-Primary report	04/19/2026	04/21/2026	All candidates who elect to raise/ spend over $5,000 for the 2026 Primary Election **and** Campaign Committees **and** active Independent Expenditure-Only Committees
15-day pre-Primary report	05/04/2026	05/06/2026	
30-day post-Primary report	06/18/2026	06/23/2026	**All** candidates who file to run in the 2026 Primary Election **and** Campaign Committees **and** active Independent Expenditure-Only Committees
60-day post-Primary report	07/18/2026	07/28/2026	**All** candidates with debt and/or surplus remaining on the 30-day post-Primary Election report **and** Campaign Committees **and** active Independent Expenditure-Only Committees

General Election Filing Deadline for Independents and minor-party candidates: April 1, 2026
General Election Filing Deadline for candidates with no Primary Election per KRS 118.365: June 2, 2026
Deadline to Designate or Rescind Statement of Intent for the 2026 General Election: September 4, 2026
Last day for write-in candidates to file declaration of intent: August 24, 2026
Earliest Date for Candidates to File to run for Offices in 2027: November 4, 2026

11/03/2026 General Election	Period Ends	Report Due*	Due From
60-day pre-General report	09/04/2026	09/16/2026	All candidates who elect to raise/ spend over $5,000 for the 2026 General Election **and** Campaign Committees **and** active Independent Expenditure-Only Committees
30-day pre-General report	10/04/2026	10/13/2026	
15-day pre-General report	10/19/2026	10/28/2026	
30-day post-General report	12/03/2026	12/14/2026	**All** candidates who file to run in the 2026 General Election **and** Campaign Committees **and** active Independent Expenditure-Only Committees
60-day post-General report	01/02/2027	01/12/2027	**All** candidates with debt and/or surplus remaining on the 30-day post- General Election report **and** Campaign Committees **and** active Independent Expenditure-Only Committees
1st Quarter report	03/31/2026	04/02/2026	**State-wide candidates** who have notified the Registry of their intent to run in a future year **and** state-wide Campaign Committees **and** Permanent Committees (PACs) **and** Inaugural Committees **and** inactive Independent Expenditure-Only Committees **and** State Executive Committee Building Funds, **and** Contributing Organizations
2nd Quarter report	06/30/2026	07/02/2026	
3rd Quarter report	09/30/2026	10/09/2026	
4th Quarter report	12/31/2026	01/12/2027	
1st Semi-Annual	06/30/2026	07/31/2026	All Executive Committees **and** Caucus Campaign Committees for the reporting period 01/01/2026-06/30/2026
2nd Semi-Annual	12/31/2026	02/01/2027	All Executive Committees **and** Caucus Campaign Committees for the reporting period 07/01/2026-12/31/2026
Annual	12/01/2026	12/10/2026	Candidates & Campaign Committees & Independent Expenditure-Only Committees having a debt or surplus of funds remaining on the last report filed for a previous election other than the 2026 General Election, as well as future year candidates (**except** state-wides).

*** ALL REPORTS MUST BE RECEIVED BY THE REGISTRY BEFORE MIDNIGHT OF THE REPORT DUE DATE.**

2027 - Reporting Dates for Candidates, Campaign Committees, Caucus Campaign, Permanent (PACs), Executive, Inaugural, and Independent Expenditure-Only Committees and Contributing Organizations

Primary Election Filing Deadline: January 8, 2027
Deadline to Designate or Rescind Statement of Intent for the 2027 Primary Election: April 18, 2027

05/18/2027 Primary Election	Period Ends	Report Due*	Due From
30-day pre-Primary report	04/18/2027	04/27/2027	All candidates who elect to raise/ spend over $5,000 for the 2027 Primary Election **and** Campaign Committees **and** active Independent Expenditure-Only Committees
15-day pre-Primary report	05/03/2027	05/12/2027	
30-day post-Primary report	06/17/2027	06/29/2027	**All** candidates who file to run in the 2027 Primary Election **and** Campaign Committees **and** active Independent Expenditure-Only Committees
60-day post-Primary report	07/17/2027	07/27/2027	**All** candidates with debt and/or surplus remaining on the 30-day post-Primary Election report **and** Campaign Committees **and** active Independent Expenditure-Only Committees

General Election Filing Deadline for Independents and minor-party candidates: April 1, 2027
General Election Filing Deadline for candidates with no Primary Election per KRS 118.365: June 8, 2027
Deadline to Designate or Rescind Statement of Intent for the 2027 General Election: September 3, 2027
Last day for write-in candidates to file declaration of intent: August 23, 2027
Earliest Date for Candidates to File to run for Offices in 2028: November 3, 2027

11/02/2027 General Election	Period Ends	Report Due*	Due From
60-day pre-General report	09/03/2027	09/15/2027	All candidates who elect to raise/ spend over $5,000 for the 2027 General Election **and** Campaign Committees **and** active Independent Expenditure-Only Committees
30-day pre-General report	10/03/2027	10/12/2027	
15-day pre-General report	10/18/2027	10/27/2027	
30-day post-General report	12/02/2027	12/13/2027	**All** candidates who file to run in the 2027 General Election **and** Campaign Committees **and** active Independent Expenditure-Only Committees
60-day post-General report	01/01/2028	01/11/2028	**All** candidates with debt and/or surplus remaining on the 30-day post- General Election report **and** Campaign Committees **and** active Independent Expenditure-Only Committees
1st Quarter report	03/31/2027	04/09/2027	**State-wide candidates** who have notified the Registry of their intent to run in a future year **and** state-wide Campaign Committees **and** Permanent Committees (PACs) **and** Inaugural Committees **and** inactive Independent Expenditure-Only Committees **and** State Executive Committee Building Funds, **and** Contributing Organizations
2nd Quarter report	06/30/2027	07/12/2027	
3rd Quarter report	09/30/2027	10/11/2027	
4th Quarter report	12/31/2027	01/11/2028	
1st Semi-Annual	06/30/2027	08/02/2027	All Executive Committees **and** Caucus Campaign Committees for the reporting period 01/01/2027-06/30/2027
2nd Semi-Annual	12/31/2027	02/01/2028	All Executive Committees **and** Caucus Campaign Committees for the reporting period 07/01/2027-12/31/2027
Annual	12/01/2027	12/10/2027	Candidates & Campaign Committees & Independent Expenditure-Only Committees having a debt or surplus of funds remaining on the last report filed for a previous election other than the 2027 General Election, as well as future year candidates (**except** state-wides).

*** ALL REPORTS MUST BE RECEIVED BY THE REGISTRY BEFORE MIDNIGHT OF THE REPORT DUE DATE.**

2028 - Reporting Dates for Candidates, Campaign Committees, Caucus Campaign, Permanent (PACs), Executive, Inaugural, and Independent Expenditure-Only Committees and Contributing Organizations

Primary Election Filing Deadline: January 7, 2028
Deadline to Designate or Rescind Statement of Intent for the 2028 Primary Election: April 16, 2028

05/16/2028 Primary Election	Period Ends	Report Due*	Due From
30-day pre-Primary report	04/16/2028	04/25/2028	All candidates who elect to raise/ spend over $5,000 for the 2028 Primary Election **and** Campaign Committees **and** active Independent Expenditure-Only Committees
15-day pre-Primary report	05/01/2028	05/10/2028	
30-day post-Primary report	06/15/2028	06/27/2028	**All** candidates who file to run in the 2028 Primary Election **and** Campaign Committees **and** active Independent Expenditure-Only Committees
60-day post-Primary report	07/15/2028	07/25/2028	**All** candidates with debt and/or surplus remaining on the 30-day post-Primary Election report **and** Campaign Committees **and** active Independent Expenditure-Only Committees

General Election Filing Deadline for Independents and minor-party candidates: April 3, 2028
General Election Filing Deadline for candidates with no Primary Election per KRS 118.365: June 6, 2028
Deadline to Designate or Rescind Statement of Intent for the 2028 General Election: September 8, 2028
Last day for write-in candidates to file declaration of intent: August 28, 2028
Earliest Date for Candidates to File to run for Offices in 2028: November 8, 2028

11/07/2028 General Election	Period Ends	Report Due*	Due From
60-day pre-General report	09/08/2028	09/19/2028	All candidates who elect to raise/ spend over $5,000 for the 2028 General Election **and** Campaign Committees **and** active Independent Expenditure-Only Committees
30-day pre-General report	10/08/2028	10/17/2028	
15-day pre-General report	10/23/2028	11/01/2028	
30-day post-General report	12/07/2028	12/18/2028	**All** candidates who file to run in the 2028 General Election **and** Campaign Committees **and** active Independent Expenditure-Only Committees
60-day post-General report	01/06/2029	01/16/2029	**All** candidates with debt and/or surplus remaining on the 30-day post- General Election report **and** Campaign Committees **and** active Independent Expenditure-Only Committees
1st Quarter report	03/31/2028	04/11/2028	**State-wide candidates** who have notified the Registry of their intent to run in a future year **and** state-wide Campaign Committees **and** Permanent Committees (PACs) **and** Inaugural Committees **and** inactive Independent Expenditure-Only Committees **and** State Executive Committee Building Funds, **and** Contributing Organizations
2nd Quarter report	06/30/2028	07/12/2028	
3rd Quarter report	09/30/2028	10/10/2028	
4th Quarter report	12/31/2028	01/10/2029	
1st Semi-Annual	06/30/2028	07/31/2028	All Executive Committees **and** Caucus Campaign Committees for the reporting period 01/01/2028-06/30/2028
2nd Semi-Annual	12/31/2028	01/31/2029	All Executive Committees **and** Caucus Campaign Committees for the reporting period 07/01/2028-12/31/2028
Annual	12/01/2028	12/12/2028	Candidates & Campaign Committees & Independent Expenditure-Only Committees having a debt or surplus of funds remaining on the last report filed for a previous election other than the 2028 General Election, as well as future year candidates (**except** state-wides).

*** ALL REPORTS MUST BE RECEIVED BY THE REGISTRY BEFORE MIDNIGHT OF THE REPORT DUE DATE.**

2029 - Reporting Dates for Candidates, Campaign Committees, Caucus Campaign, Permanent (PACs), Executive, Inaugural, and Independent Expenditure-Only Committees, and Contributing Organizations

Earliest Date for Candidates to File for Offices in 2029 for 2030, November 7, 2029

Quarterly	Period Ends	Report Due*	Due From
1st Quarter report	03/31/2029	04/10/2029	State-wide candidates who have notified the Registry of their intent to run in a future year **and** state-wide Campaign Committees **and** Permanent Committees (PACs) **and** Inaugural Committees **and** Independent-Only Expenditure Committees **and** State Executive Committee Building Funds, **and** Contributing Organizations
2nd Quarter report	06/30/2029	07/11/2029	
3rd Quarter report	09/30/2029	10/09/2029	
4th Quarter report	12/31/2029	01/10/2030	
1st Semi-Annual	06/30/2029	07/31/2029	All Executive Committees **and** Caucus Campaign Committees for the reporting period 01/01/2025-06/30/2025
2nd Semi-Annual	12/31/2029	01/31/2030	All Executive Committees **and** Caucus Campaign Committees for the reporting period 07/01/2025-12/31/2025
Annual	12/01/2029	12/11/2029	Candidates **and** Campaign Committees **and** Independent Expenditure-Only Committees having a debt or surplus of funds remaining on the last report filed for a previous election, as well as future year candidates (**except** state-wides).

*** ALL REPORTS MUST BE RECEIVED BY THE REGISTRY BEFORE MIDNIGHT OF THE REPORT DUE DATE.**

There are no regularly scheduled elections for 2029

COMPLETING THE ELECTION FINANCE STATEMENT

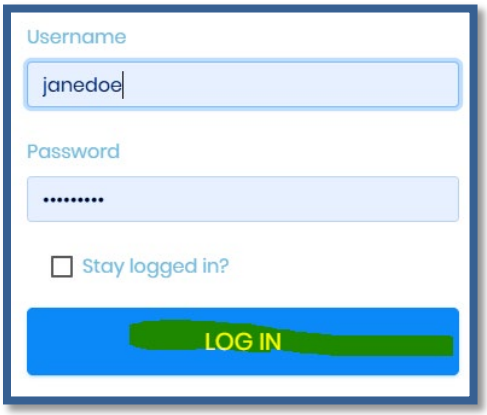
The following section is designed to provide comprehensive instructions for completing the Election Finance Statement. This section contains examples and explanations for numerous types of transactions. A campaign that utilizes a well-planned record keeping system should be able to complete the Election Finance Statement with ease. However, if you have questions concerning your report that do not appear to be covered here, please call the Registry for assistance.

NOTE: The following example is a 30-day Post-Election Finance Statement for a primary election. Keep in mind that in this example the candidate has previously filed reports and therefore has a beginning balance. You will also note some of the contributors' cumulative totals are calculated by using figures from previous reports. This report is entirely fictitious.

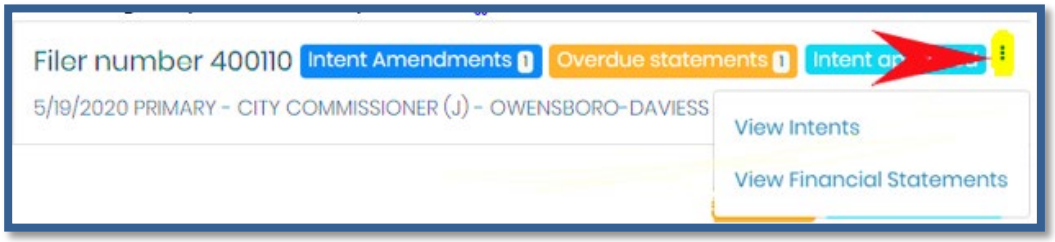
Completing Election Finance Statement Online

1. Log onto our website at https://secure.kentucky.gov/kref/financial

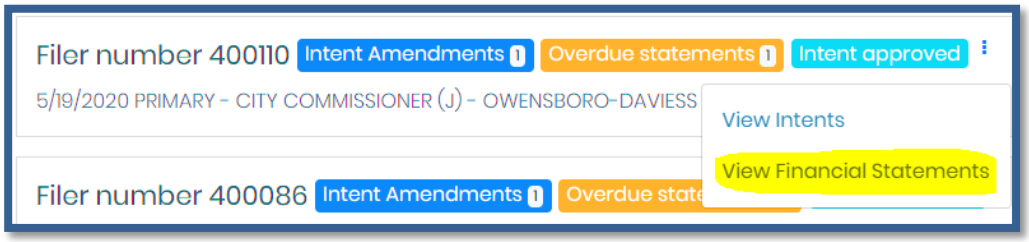
2. Enter user name and password and click LOG IN



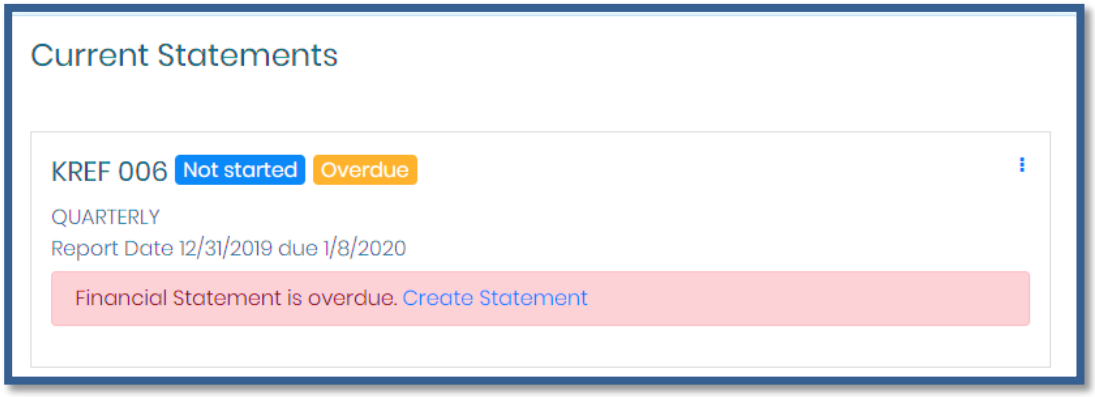
3. To the far right of you filer number you will see 3 blue dots ⋮ and click on them.



4. Next you will see 2 option (view intents) and (view financial statements) click on view financial statements.



5. Next you will see a page that says Current statements.



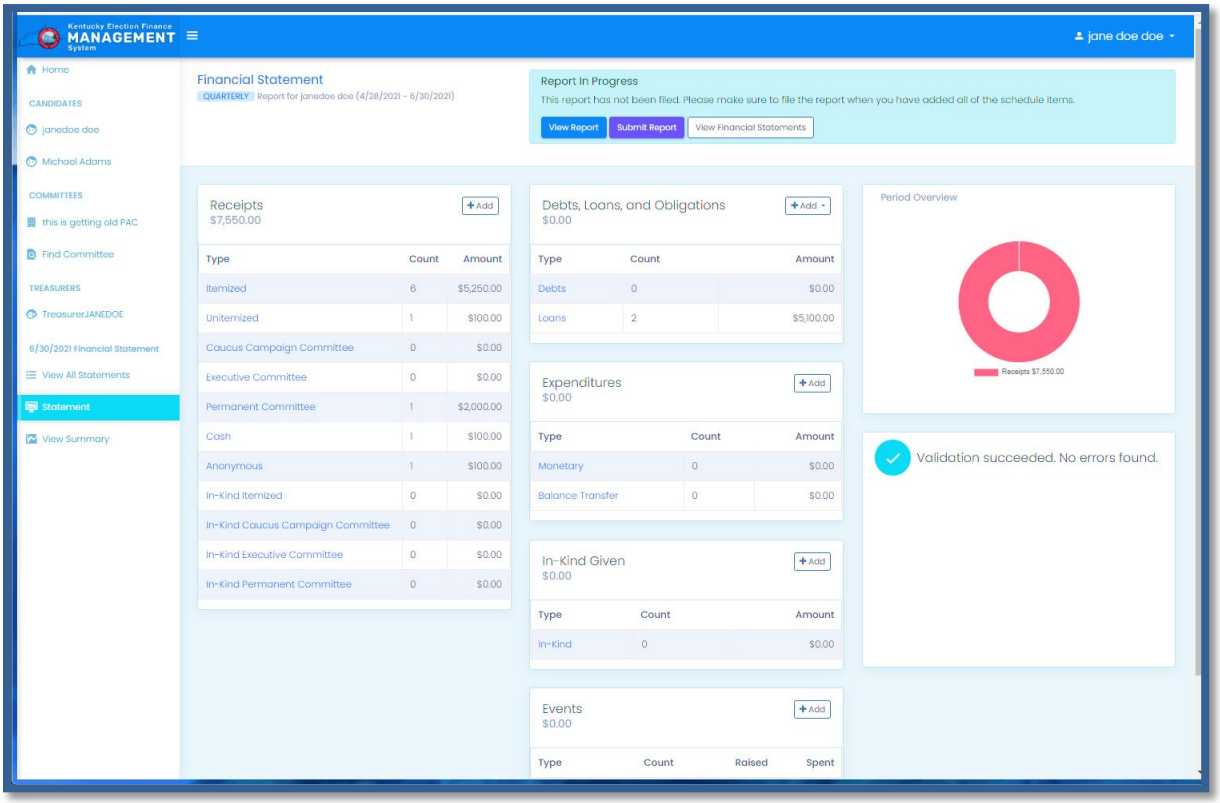
6. Go to the far right right hand side of your KREF number back to those 3 little blue dots ⋮ and click on them.



7. Next Click on "Create Statement"



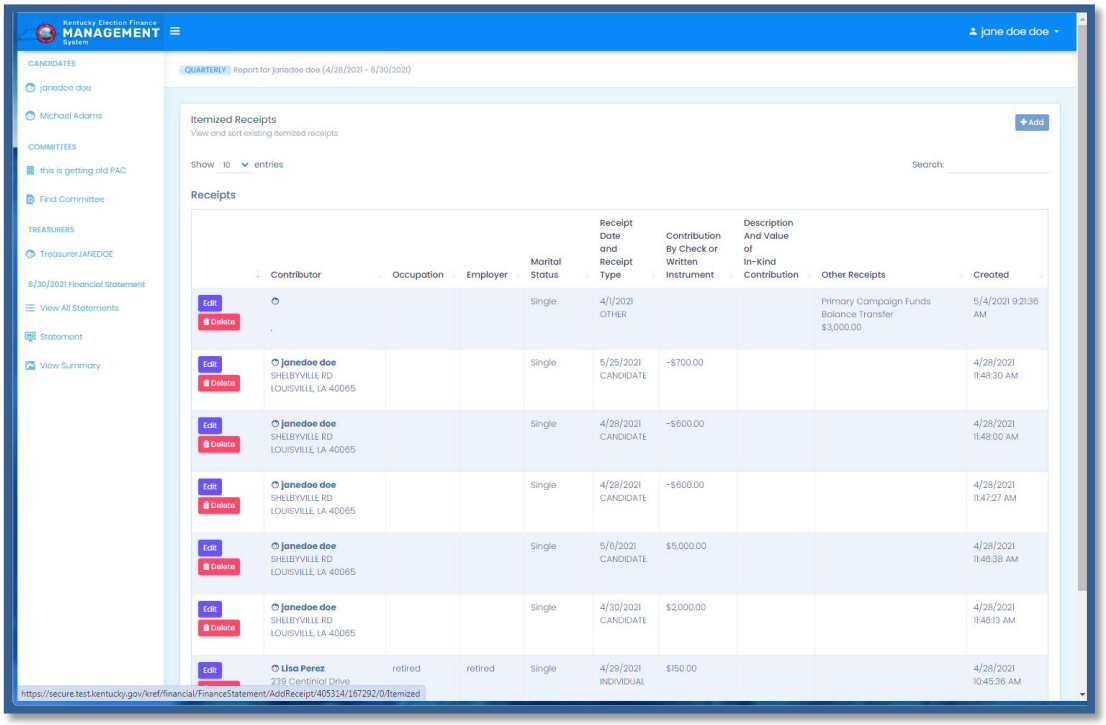
8. Once on this page you can start to fill in your receipts, expenditures, debts, loans, and events



The following are examples of activity that a campaign might have on their Election Finance Statement

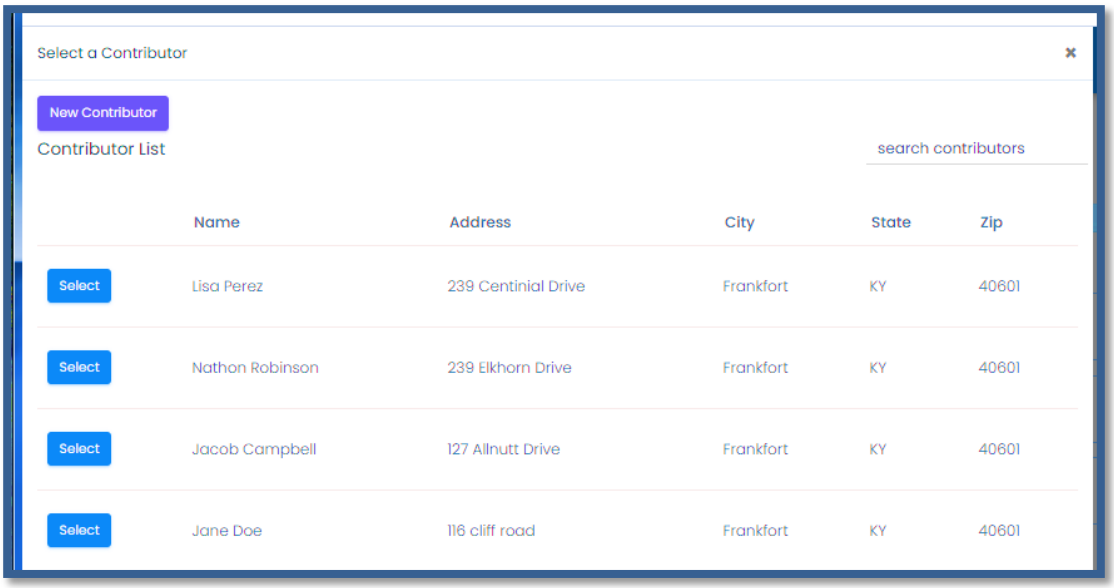
SELECTING OR ADDING CONTRIBUTORS

SELECT A PREVIOUS CONTRIBUTOR

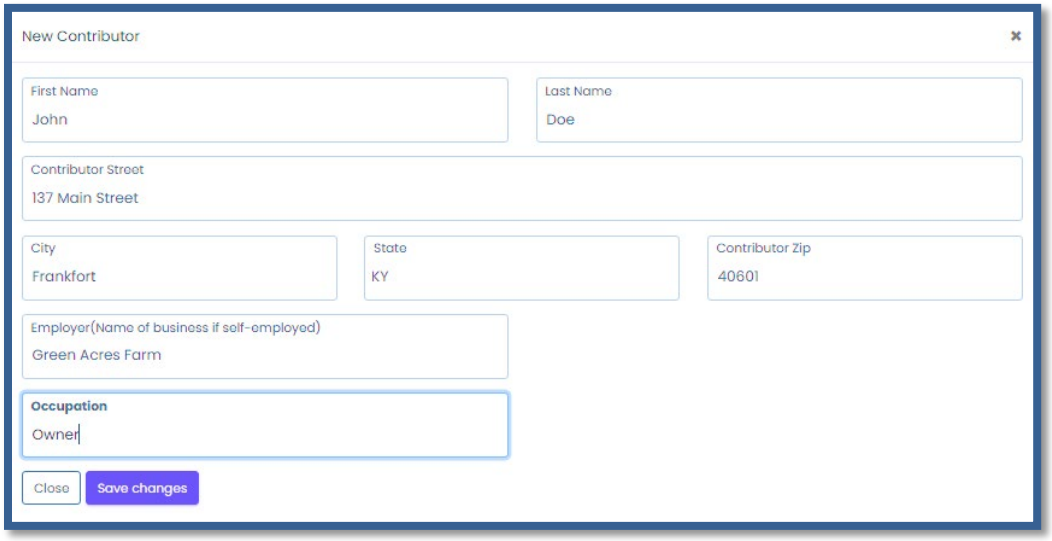


OR ADD A NEW CONTRIBUTOR:

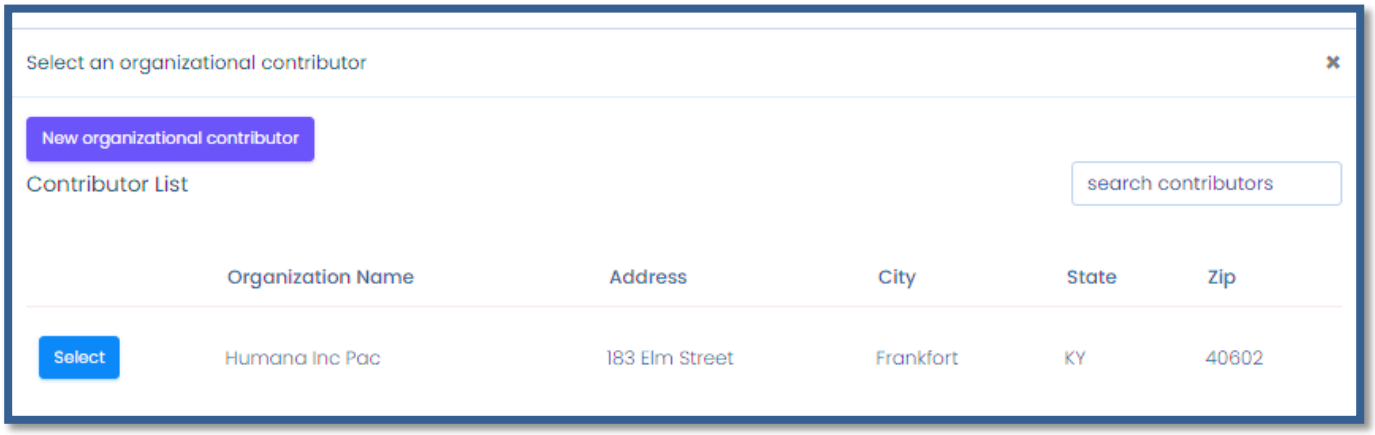
Click on the New Contributor Button



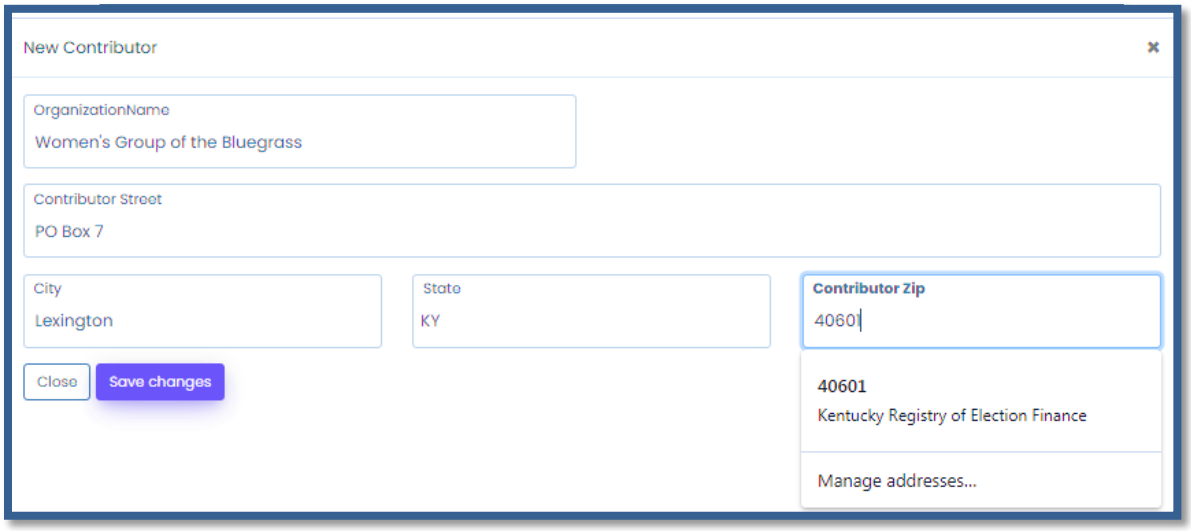
Add the information and don't forget to click on "Save Changes" before Closing.



SELECT AN ORGANIZATION AS A CONTRIBUTOR



OR ADD A NEW ORGANIZATION AS A CONTRIBUTOR



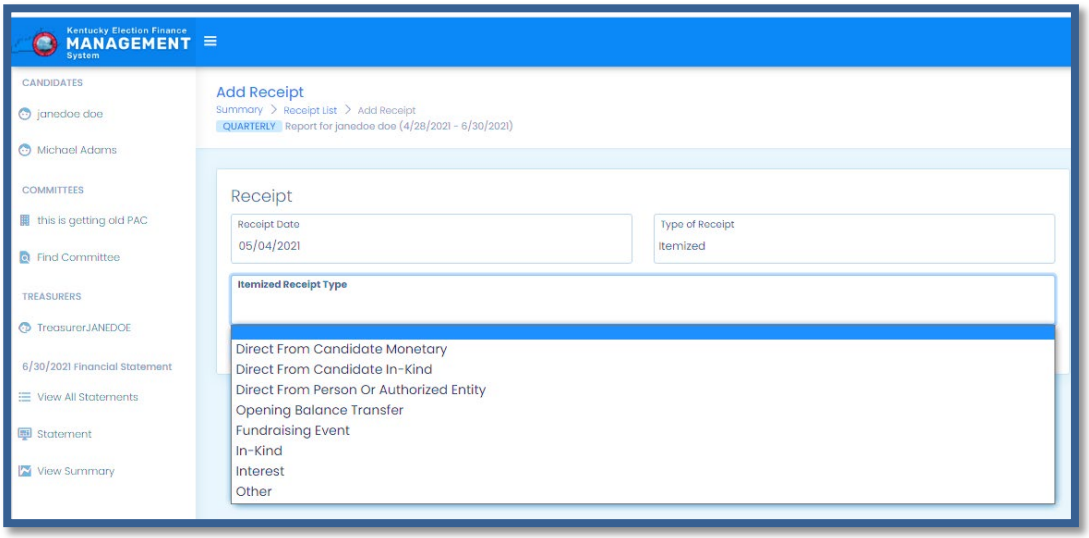
Add the information. Be sure to "Save Changes" before Closing.

ITEMIZED RECEIPTS

ITEMIZED RECEIPT TYPE

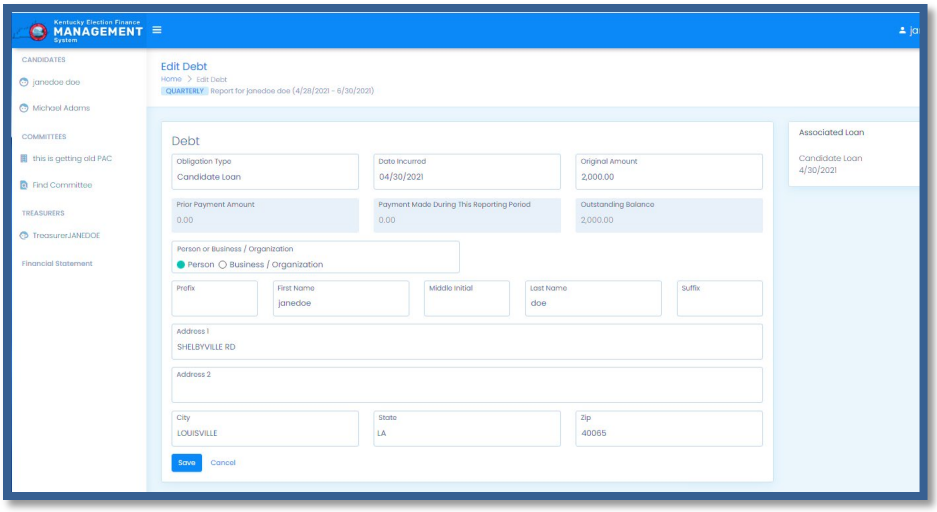
Direct From Candidate (Monetary)

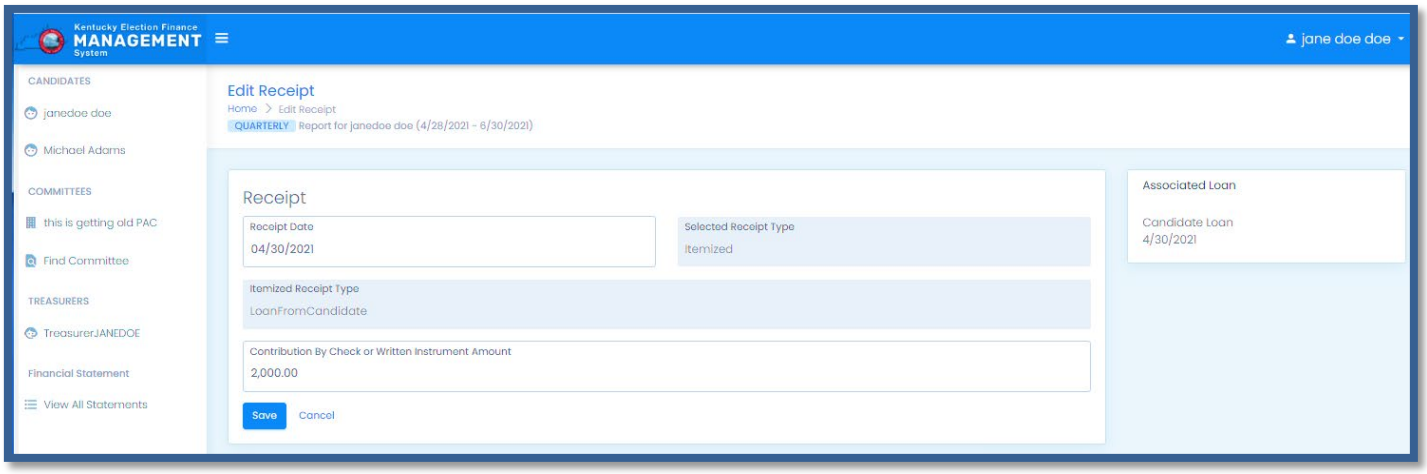
The candidate is the only person who may contribute or loan an *unlimited* amount of personal funds to his or her campaign. This is an example of a Loan from a candidate. When the candidate gave the loan, it was reported as an "Other Receipt". When the campaign makes a repayment to the candidate, it is recorded as a "Receipt Adjustment." Both the receipt of the loan and the repayment are both shown under Debts and Obligations

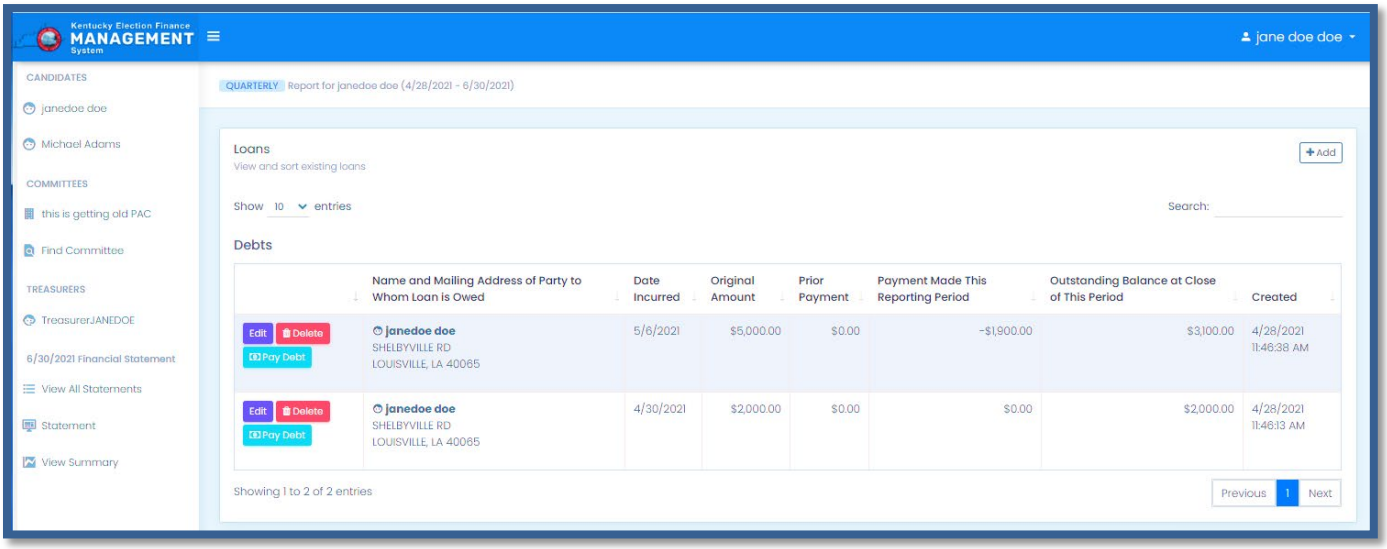


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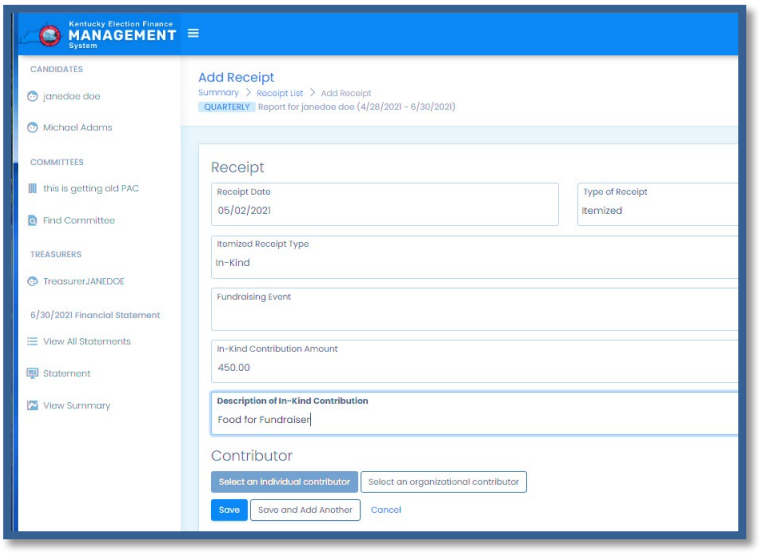
Edit an Existing Loan or Debt





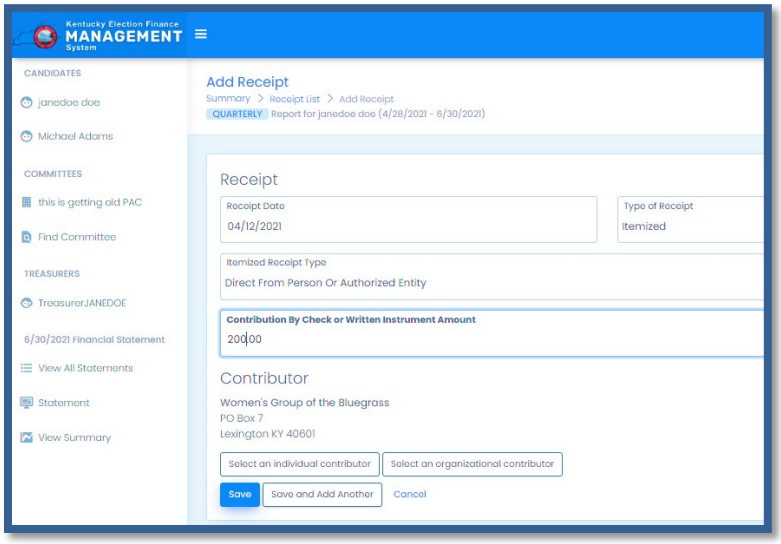


Direct From Candidate (In-Kind)



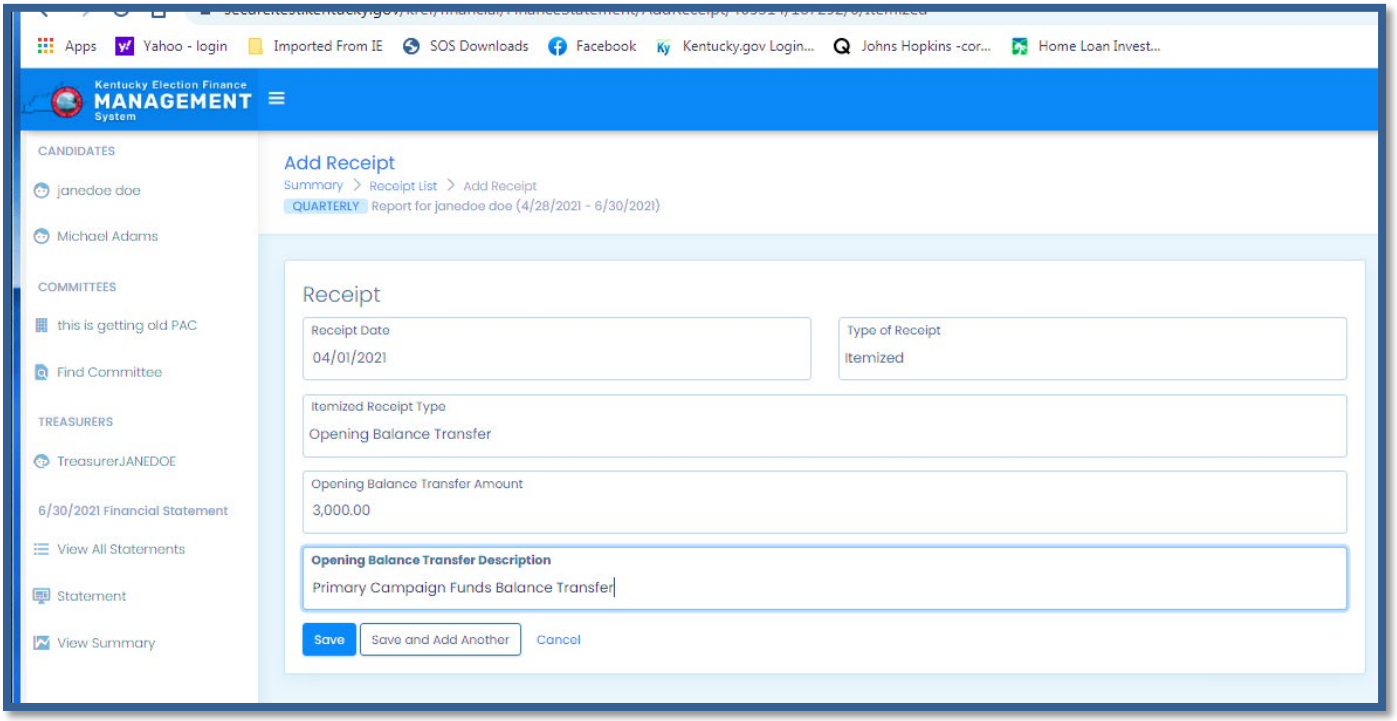
Direct From Person or Authorized Entity

A contribution direct from a person or authorized entity is typically a contribution that comes from an individual citizen or contributing organization. It is <u>not</u> a contribution from a permanent committee (PAC), executive committee, caucus campaign committee or the result of a fundraising activity. A contribution "direct from a person or authorized entity" must be itemized (by including the name, address, occupation and employer) when a contributor's aggregate contribution total exceeds $100. *Statewide* candidates must also record the contributor's marital status, and if married, the name of the contributor's spouse, and the spouse's employer and occupation.



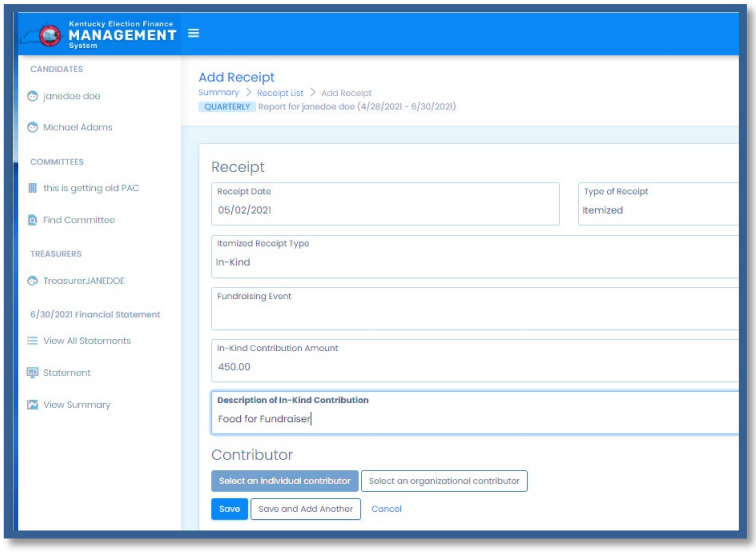
Opening Balance Transfer

This is an example of surplus funds being transferred from the candidate's previous campaign. Note: a transfer from a previous campaign is recorded as an "other receipt" under "Itemized Receipts."



Fundraising Event

Contributions received because of a fundraising event (except from permanent committees or executive committees) are itemized when the contributor's cumulative contribution total exceeds $100. These contributions are also included in the total receipts reported on the Fundraising Event. Note: The sale of campaign paraphernalia is considered an event and must be reported.



NOTE: Each fundraising activity or event must be listed separately. The schedule must be filed with the Election Finance Statement covering the period in which the fundraising activity or event took place, and is for informational purposes only. All contributions received in connection with the activity or event must be disclosed on the appropriate Receipts schedule and included in totals reported on the Summary Page.

In-Kind

In-kind contributions are contributions of something of value, other than money, that exceeds $100 in value in any one election. The same requirements for reporting monetary contributions apply to reporting in-kind contributions. A description of the in-kind contribution should be included in **"Description and Value of In-kind."** The "value" of the in-kind contribution should reflect the fair market value of the item(s) *or what that contribution would cost if it were purchased from its original source.*

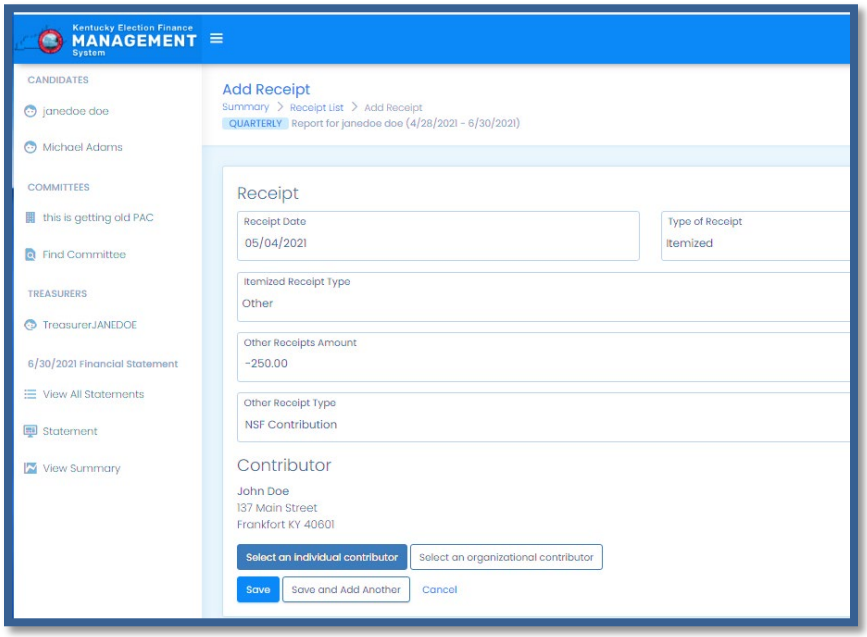
Interest

Interest earned on checking accounts or other investments is not a contribution and therefore should be recorded as an "Other Receipt".

Other

Contribution Returned For Insufficient Funds (NSF) Or Stopped Payment

Occasionally, a check received from a contributor will not clear the contributor's account. When the campaign becomes aware that a reported contribution has been returned for insufficient funds, that transaction should be reported as a "receipt adjustment," which serves to correct the campaign balances.



CASH, ANONYMOUS & UNITEMIZED RECEIPTS

CASH RECEIPTS: *(Individual cash contribution limit is $100 per election. Cash receipts are attributable to a specific donor while anonymous receipts are not.*

Enter the **date** of receipt, the **number** of cash contributions received, and the **amount** of cash contributions received in the respective places.

ANONYMOUS RECEIPTS: *(Anonymous contribution limit is $100 per contribution. Anonymous receipts are limited to $100 per contributor up to a maximum aggregate limit of $2,000 per election.)*

Enter the **date** of receipt, the **number** of anonymous contributions received, and the **amount** of anonymous contributions received in the respective places.

UNITEMIZED RECEIPTS: *(Unitemized contributions by check of $100 or less per contributor, per election)*

Enter the **date** of receipt, the **number** of unitemized contributions received, and the **amount** of unitemized contributions received in the respective places.

CONTRIBUTIONS FROM PACS

All PAC receipts are listed by name and address *(itemized)*, regardless of amount. If the contribution is in-kind, a brief description of the contribution is to be included. You should also be prepared to list the interest represented by the PAC.

EXECUTIVE COMMITTEE RECEIPTS

Receipts from executive committees must be itemized when a particular committee's aggregate total exceeds $100. Cumulative amounts should include both monetary and in-kind contributions. If the contribution is in-kind, a brief description of the contribution is to be included.

CAUCUS CAMPAIGN COMMITTEE RECEIPTS

Receipts from caucus campaign committees must be itemized when a particular committee's aggregate total exceeds $100. Cumulative amounts should include both monetary and in-kind contributions. If the contribution is in-kind, a brief description of the contribution is to be included.

EXPENDITURES (DISBURSEMENTS)

All expenditures, regardless of amount, must be reported. Expenditures over $25 must be made by check. Additionally, expenditures over $25 must be itemized, showing name, address and occupation, if the payee is an individual.

When a campaign receives a refund, it should be shown as a "Expenditure Adjustment" and not an "Other Receipt." The amount of the refund is subtracted from the expenditures so the campaign's cumulative expenditures on the Summary Page are not overstated. This prevents the campaign's cumulative receipts from being overstated.

When a campaign pays people to transport voters to polling places ("vote haulers"), the name, address and occupation of that person must be itemized on the report, regardless of the amount. Additionally, ALL payments made for this purpose must be made by check.

DEBTS & OBLIGATIONS

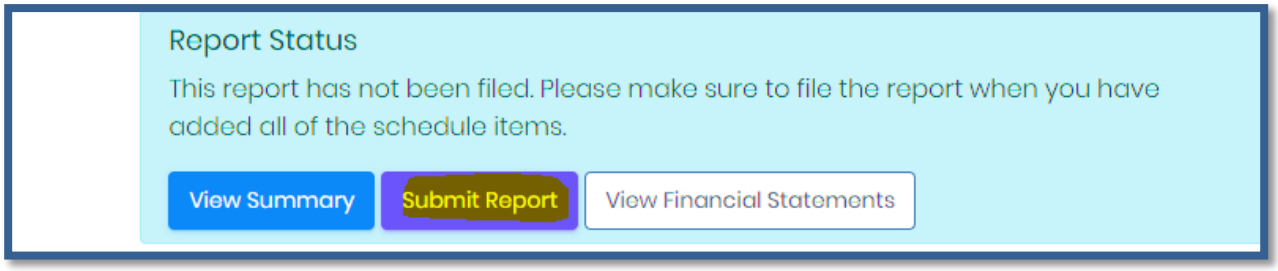
Campaigns are required to report the gross receipts and costs for each individual fundraising activity or event. Keeping accurate records about an event while it is ongoing is extremely important. It is difficult to obtain or recreate this information once the event is over.

Campaigns are required to disclose any expenditure "authorized, incurred or made." This means that debts or obligations owed by the campaign must be shown. **NOTE:** *If you have debts or obligations, this must be filed with every Election Finance Statement with reportable activity (receipts and/or expenditures) up to and including the period in which all debts are paid or assumed by the candidate.*

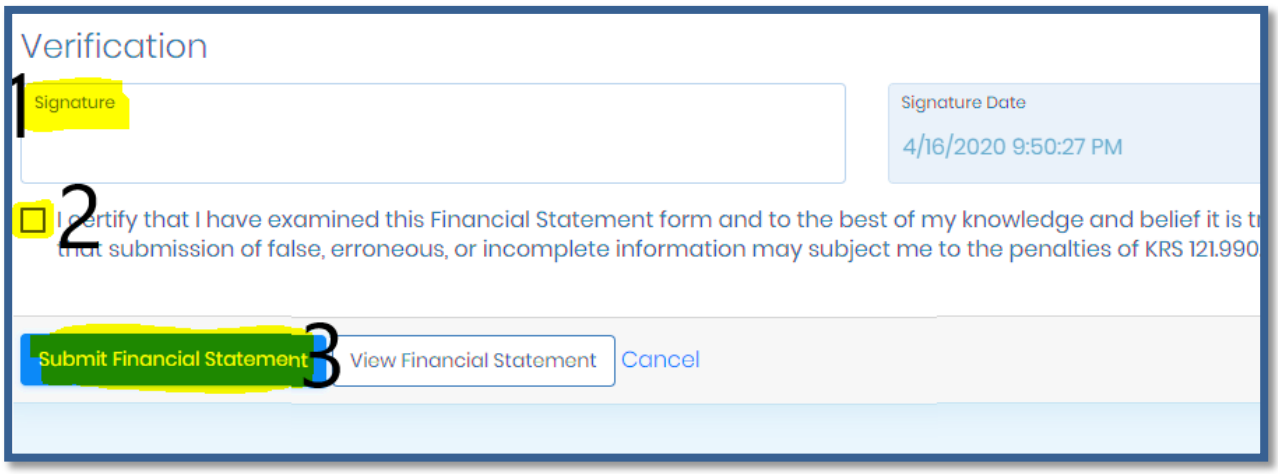
The candidate/slate of candidates may convert outstanding obligations or debt to a candidate contribution by personally assuming the debt remaining at the end of the campaign. If you wish to assume debt outstanding from your campaign, please execute the Certificate of Debt Assumption.

Submitting the Election Finance Statement

1. Once you are ready to submit you will need to click the top purple button



2. At that point you will be able to review you statement. If everything is correct you will need to scroll to the bottom of the screen and (1) type your name in the signature page and (2) check the little square box and then (3) click Submit Financial Report



3. At that point you have submited your report to KREF.

If there was no activity in the campaign for the period the statement covers, a report must still be filed but the campaign will check the box marked "No Activity." Indicate the ending balance from the last report filed and any debts and obligations owed by the campaign on the appropriate lines.

CLOSING THE CAMPAIGN

CLOSING THE CAMPAIGN

If the campaign decides to terminate, it must liquidate all assets. The sale of campaign assets such as furnishings and equipment are reported as "Other Receipts" on the "Itemized Receipts" of the Election Finance Statement. Any excess funds in the campaign account must be disposed of in a manner permitted by statute (explained below), and the campaign must file a final report showing a zero balance.

Surplus Campaign Property

Campaign paraphernalia or signs are considered to be of no value to anyone besides the campaign and it is understood that these materials cannot be liquidated. However, if these materials are stored by the candidate until the next election and are donated to the new campaign, the materials must be assessed at the fair market value and reported as an in-kind contribution from the candidate to his or her campaign.

Disposition of Unexpended Campaign Funds
KRS 121.180(10)

When the election is over and there are unexpended funds in the campaign account after all outstanding debts have been paid, those funds may be disposed of in whole or in part as follows:

- Escheated to the State Treasury;
- Returned pro rata to all contributors;
- Transferred to the state or county executive committee of your political party or to a caucus campaign committee, if you were a partisan candidate;
- Retained to seek election to the same office; or
- Donated to any charitable, nonprofit, or educational institution recognized under Section 501(c)(3) of the U. S. Internal Revenue Code, from which the candidate receives no financial benefit.

Termination Report

A final report must be filed showing that all outstanding debts have been paid or assumed by the candidate, and that the campaign account has a zero balance. The final report may be filed as soon as these requirements have been met, but no sooner than the 30-day post-election report. After the 30-day post-election report is filed, it is not necessary to wait until the next regular reporting deadline. You may terminate at any time. (Once you "Submit" the finance statement, there is a box to check when the candidate is filing the final report and terminating the account.)

Custodian of Records

The candidate must authorize someone to preserve the campaign's records for six years after the last report has been filed. Ideally, this person will be the campaign treasurer or the candidate. The Registry should be supplied with the name, mailing address, and phone number of the individual responsible.

HELPFUL TIPS FOR 60-DAY POST REPORTING

The following examples are provided to assist you in completing your 60-Day Post-Election Finance Statement. If you are unsure how to report any item, please call our office at 502-573-2226 for assistance. We will be glad to help you.

EXAMPLE 1: CONTINUED REPORTING OF CAMPAIGN DEBT

Campaign debt incurred for the current campaign must be reported using the current KREF filer number. Unlike excess funds, campaign debt cannot be transferred to the next election. All unpaid debt and excess funds up to the amount of the unpaid debt must continue to be reported using the current KREF filer number. Contributions received to assist the campaign in paying down the debt from a past election should be reported using the KREF filer number for the election in which the debt was incurred.

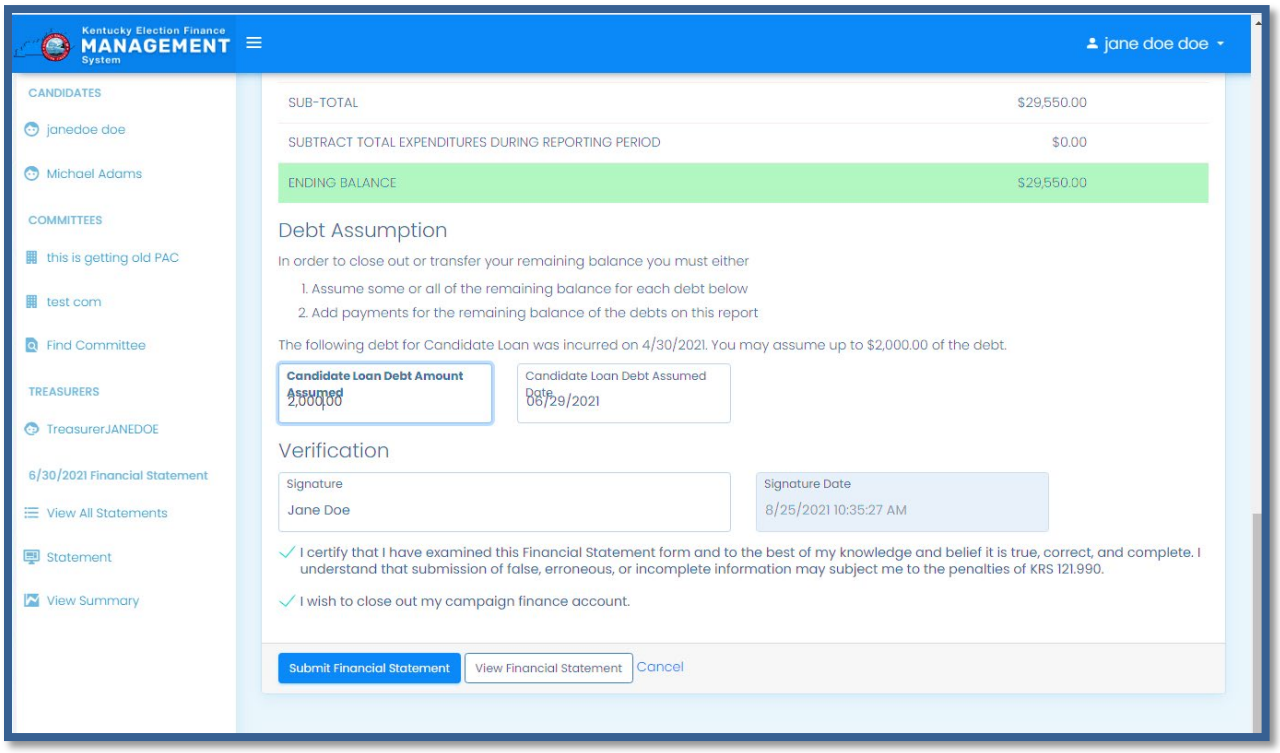
EXAMPLE 2: REPORTING CONTRIBUTIONS FOR THE NEXT ELECTION

Candidates who have received contributions for the next election will need to go online at https://secure.kentucky.gov/kref/financial and fill out a new Statement of Intent for the next election. (See Chapter 2 for Instructions). This will generate a *new* KREF Filer number. These receipts will be reported on the Election Finance Statement for the next election.

EXAMPLE 3: TRANSFER ("ROLLING FORWARD") EXCESS FUNDS

If you decide to use any excess funds in your current campaign finance account towards the next election (to the same office), you will need to go online at https://secure.kentucky.gov/kref/financial:

1. File a new Statement of Intent for the next election (See Chapter 2 for Instructions). This will generate a *new* KREF Filer number. Please contact the Registry if you have questions.
2. Once you have created a new Statement of Intent, Open your current 60-Day Post Election Finance Statement. Review the Financial Statement and make sure everything is correct.
3. Click on "Submit Report."
4. If you have any Debts and/or Loans, you will be asked to pay off or assume these amounts. You will not be able to close this account and transfer your excess funds to the next election until your Debts and Loans are paid or assumed.



5. Be sure to check the 2 boxes at the bottom of the screen
6. Then click the "Submit Financial Statement" at the bottom of the screen.

Note*: A candidate may only transfer excess funds if all debt has been paid or assumed by the candidate.* The Election Finance Statement for the new KREF filer number, for the next election to the same office, will then show a "campaign funds balance transfer".

ITEMIZED RECEIPTS SCHEDULE

EXAMPLE 4: CLOSING DOWN YOUR CAMPAIGN ACCOUNT/TERMINATION

If all debt from the previous election has been satisfied (paid or assumed) and you have disposed of excess funds as allowed under KRS 121.180(10), you may choose to close your current campaign finance account. This will eliminate any additional reporting to the Registry for the previous election. To close this account, you must have an ending balance of zero on the Summary Page of the Election Finance Statement. You also must check the box "I wish to close out my campaign finance account."

Unless your campaign has unpaid bills or owes a debt, the 60-day Post-Election Finance Statement is the ideal report on which to terminate your prior election campaign. Even better would be terminating it when you file your 30-day Post-Election Finance Statement, but we realize campaigns often need more time to wrap up.

INAUGURAL COMMITTEE

INAUGURAL COMMITTEE

If your campaign wishes to have an inaugural event, the following information will provide guidance regarding the registration and reporting required for an inaugural committee.

How to Form a Committee
KRS 121.170(1)

Any committee which is organized under KRS Chapter 121 shall register with the Registry by filing official notice of intention at the time of organization, giving names, addresses, and positions of the officers of the organization and designating the candidate or candidates, or slate of candidates, being supported on forms prescribed by the Registry. This may be accomplished by the Chairperson creating a **Kentucky.gov Single Sign On (SSO)** logon (see page 4), at https://secure.kentucky.gov/manageaccount. Once completed you will then be able to register the Committee. Next the chairperson will need to log onto the committee site at https://secure.kentucky.gov/kref/financial/committee and file a Statement of Intent.

What is an Inaugural Committee?
KRS 121.015(3)(g)

Inaugural committee means one (1) or more persons who receive contributions and make expenditures in support of inauguration activities for any candidates or slate of candidates elected to any state, county, city, or district office. The committee is then responsible for submitting Election Finance Statements as required by KRS 121.180(6)(d), and may only expend funds for inauguration activities.

CONTRIBUTIONS
KRS 121.150

A **contribution is defined in KRS 121.015(6)(a)** as any payment, distribution, loan, deposit, gift of money, or other thing of value, given to a committee.

A contribution **does not include** services provided without compensation by individuals volunteering a portion or all of their time on behalf of a committee.

Corporate contributions - KRS 121.150(18): No inaugural committee, nor anyone on its behalf, shall knowingly accept a contribution from a corporation, either directly or indirectly.

Anonymous Contributions - KRS 121.150(3): No inaugural committee may accept any anonymous contributions in excess of $200. If an anonymous contribution in excess of $200 is received, the excess must be returned to the donor, if the contributor can be traced. If the donor cannot be determined, the excess contribution shall escheat to the state. No inaugural committee may accept total anonymous contributions in excess of $2,000 per election. Any anonymous contributions in excess of the aggregate limit escheat to the state.

Cash Contributions Prohibition - KRS 121.150(4): No inaugural committee may accept aggregate cash contributions in excess of $200 per contributor.

Contributions by Minors - KRS 121.150(5): No inaugural committee may accept a contribution in excess of $200 from any person who will not become eighteen (18) years of age on or before the date of the next general election.

Giving in the name of another prohibition - KRS 121.150(12): No person shall make a payment, distribution, loan, advance, deposit, or gift of money to another person to contribute to an inaugural committee or anyone on their behalf.

Contributions by check or written instruments - KRS 121.150(6): Contribution limits under this statute are not applicable to inaugural committees. There is *no limit on the amount of a contribution by check or written instrument to an inaugural committee.*

Duties of Inaugural Committee and Treasurer

KRS 121.160(2); KRS 121.170(3); KRS 121.180(6)(a)-(d)

An inaugural committee's treasurer shall designate a depository bank in which the primary account shall be maintained and deposit all contributions in that account. The treasurer should keep detailed and exact accounts of: (1) all contributions from permanent committees; (2) all contributions in excess of $200 by date, name, address, occupation and employer of each contributor; (3) an aggregate amount of cash contributions, the amount contributed by each contributor, and the date of each contribution; and (4) a complete statement of all expenditures authorized, and incurred or made.

EXPENDITURES

Expenditures by Check - KRS 121.160(2)(c): All expenditures for the candidate's inauguration must be made from the inaugural committee's account. Each expenditure must be recorded to reflect the date, purpose, and amount. Expenditures of $25 or more must be made by check and must be itemized to reflect the name, address and occupation of the person to whom the expenditure was paid, as well as the date and purpose of each expenditure.

Allowable Campaign Expenditures - KRS 121.175: All expenditures must be directly related to the inaugural event.

Depository

KRS 121.220

Each committee shall, before receiving any contributions or expending any money, designate one primary depository for the purpose of depositing all contributions received and disbursing all expenditures made by the committee.

Reporting Dates

KRS 121.180(6)(d)

Inaugural committees shall report on the last day of the first calendar quarter following the registration of the committee with the Registry and on the last day of each succeeding calendar quarter until such time as the committee terminates.

Record Retention

KRS 121.160(2)(d)

The committee's treasurer must retain all receipted bills and records for six (6) years from the date the last report is filed.

Prohibitions

KRS 121.320(1)

No person shall obtain or attempt to obtain money by assessment or coercion from any state or federal employee. Every assessment and each act of coercion shall constitute a separate offense.

Penalties

KRS 121.990

Any person who knowingly violates any of the provisions of KRS 121.150 to 121.230 shall, for each offense, be guilty of a Class D felony.

REGISTRY PROCEDURES

COMPLAINT PROCESS

KRS 121.140, 32 KAR 2:030, 32 KAR 2:040, 32 KAR 2:050, 32 KAR 2:240

Any person may file a complaint if he or she believes a violation of the campaign finance laws (KRS Chapter 121) has occurred or is about to occur. The complaint must be verified and made in writing to the General Counsel, Kentucky Registry of Election Finance, 140 Walnut St., Frankfort, KY 40601. A verified complaint filed with the Registry is a civil, administrative matter and must be made within one (1) year from the date the alleged violation occurred.

A complaint filed with the Registry's General Counsel must meet the following requirements:

- The complaint shall provide the full name and address of the person who files the complaint ("Complainant");
- The complaint shall clearly identify each person or entity that is alleged to have committed a violation or is about to commit a violation ("Respondent");
- The contents of a complaint shall be sworn to and signed in the presence of a notary public and shall be duly notarized;
- Statements contained in the complaint shall be made under penalty of perjury;
- The complaint shall state that the facts contained within it are based upon the Complainant's personal knowledge;
- The complaint shall include a clear and concise recitation of the facts which support the allegation of a violation of the campaign finance statute or administrative regulation; and
- The complaint shall be accompanied by documentation supporting the allegations if the documentation is known by and available to the Complainant.

Initial Complaint Processing and Notification

Upon receipt of a complaint, the General Counsel has five business days in which to review the complaint for compliance with the above requirements. In the event the complaint does <u>not</u> comply with the requirements, the General Counsel shall send the Complainant a letter advising that no action will be taken on the complaint due to failure to meet the above requirements. A copy of the complaint deficiency letter and the complaint will also be sent to the alleged Respondent. A deficient complaint becomes public record when the General Counsel sends the deficiency notice to the Complainant.

Notification and Opportunity to Respond

Upon receipt of a verified complaint that meets all of the above requirements, the General Counsel will notify each Respondent of the allegations in the complaint. A named Respondent then has 15 days in which to provide a written response to the Registry. The complaint and response (or the fact of no response) becomes public record after the expiration of the 15 day period in which a Respondent may answer the complaint.

Investigation

The General Counsel will conduct an investigation to determine if there is a reason to believe that a violation may have occurred or is about to occur. Upon completion of the investigation, the General Counsel will

report the investigation findings and make a recommendation to the Registry for further action. The Respondent will be notified in writing of the legal basis for and the alleged facts which support the recommendations of the General Counsel, be given an opportunity to respond, and may be required or otherwise choose to appear before the Registry.

Authority to Issue Subpoenas, Conduct Depositions, Require Responses to Interrogatories

The Registry may issue subpoenas, order oral testimony to be taken by deposition, and require a person to submit sworn, written answers to written questions submitted during the course of an investigation.

Registry Action

If the Registry concludes there is probable cause to believe that a civil violation of the campaign finance law has occurred, it will refer the matter to the General Counsel and Executive Director to enter into conciliation negotiations with the Respondent. If, however, the Registry determines that there is probable cause to believe that a Respondent knowingly violated the campaign finance law, it will refer the matter to the Attorney General for prosecution.

Conciliation

The Registry offers a conciliation agreement in cases where it concludes there is probable cause to believe that a violation of the campaign finance law has occurred, but that the Respondent did not commit violation knowingly. A conciliation agreement may require the Respondent to comply with one or more of the following:

- Cease and desist violation of the law;
- File required reports or other documents or provide required information;
- To pay a penalty not to exceed $200 per day, up to a maximum total fine of $5,000, for failure to file any report, pay a required administrative fee, or file other document or information required by law until the report, fee payment, or document or information is filed;
- To pay a penalty not to exceed $5,000 per violation for acts of noncompliance with provisions of KRS Chapter 121.

NOTE: NO MAXIMUM TOTAL FINE APPLIES TO CANDIDATES FOR STATEWIDE OFFICE. See KRS 121.140(2)(c).

The registry may institute a civil action in Franklin Circuit Court to enforce the provisions of any conciliation agreement accepted by a Respondent who is not complying with its provisions.

If the Registry and a Respondent fail to reach a conciliation agreement then the Registry shall conduct an administrative hearing in accordance with KRS Chapter 13B.

Right to Appeal

A party adversely affected by a final order of the Registry following a KRS Chapter 13B hearing may appeal to Franklin Circuit Court within 30 days after the date of the Registry's final order.

Referrals for Prosecution

If the Registry determines there is probable cause to believe that a Respondent **knowingly** violated campaign finance law, it will refer the violation to the Attorney General for further investigation and potential prosecution. Most campaign finance violations committed knowingly are subject to prosecution as Class D felonies.

Delinquency Actions

The Registry may initiate an internal complaint when a required election finance statement is filed late or not filed at all. The failure to timely file required election finance statements constitutes prima facie evidence of probable cause to believe that a violation of the campaign finance law has occurred. In these instances, the General Counsel and Executive Director are authorized to immediately enter into conciliation negotiations with the Respondent.

Audits with Findings

All statewide candidates are subject to audit of campaign accounts by the Registry. In the event the Registry's auditor makes findings regarding the statewide candidate's campaign, an internal complaint is initiated in which the candidate and treasurer, and potentially other parties, are named as Respondents and given an opportunity to respond to the auditor's findings.

PENALTIES

Substantial penalties may be assessed for committing civil violations of the campaign finance law. A person who knowingly violates the campaign finance law may be prosecuted for committing a Class D felony. A business that violates the prohibition against corporate contributions may have its charter revoked, lose the ability to do business in Kentucky, and face substantial fines. For specific penalty provisions, see KRS 121.990.

ADVISORY OPINIONS

KRS 121.135; 32 KAR 2:060

Any person may request an Advisory Opinion from the Registry concerning the application of campaign finance laws to a specific transaction or activity by the person. Requests must be in writing, and must identify the person(s) involved in the specific activity. **General questions of interpretation or questions posing a hypothetical situation or regarding actions by an unidentified third party shall not be considered for an Advisory Opinion by the Registry**. The Registry is required to issue an Advisory Opinion within 30 days of receipt of the request. If a candidate, slate of candidates or a campaign committee requests an opinion not more than 30 days before an election in which the candidate or slate of candidates is to appear on the ballot, the Advisory Opinion must be issued within 20 days after the Registry receives the request.

An Advisory Opinion issued by the Registry is binding only as to the person involved in the specific transaction or activity with respect to which the Advisory Opinion is rendered. If a person or committee to whom an Advisory Opinion has been issued acts in good faith in accordance with the terms of the Advisory Opinion, the opinion is a defense against any sanction provided by law or administrative regulation. However, it shall be no defense in any civil or criminal proceeding for a person to rely on an Advisory Opinion, if he or she was not the party involved in the specific transaction or activity with respect to which the Advisory Opinion was rendered.

A searchable version of advisory opinions is available on the Registry's website at www.kref.ky.gov. Advisory opinions are listed by topic and by year.

COMPLYING WITH OTHER LAWS

In addition to complying with campaign finance law, campaigns may be subject to laws and rules outside the Registry's jurisdiction. This Appendix lists some of the agencies that the campaign may wish to contact.

ADDITIONAL RESOURCES

Federal Withholding Information for Employees, Independent Contractor Rules, Federal Filing and Deposit Requirements for Payroll Tax Returns

Internal Revenue Service
1-800-829-1040
http://www.irs.gov

Obtain a Federal Employer Identification Number (EIN)

Internal Revenue Service:
Telephone 1-800-829-4933
Fax 1-855-641-6435
www.irs.gov/businesses/small
Business / Self-employed / Employer ID Numbers

Social Security

Social Security Administration: 1-800-772-1213
www.ssa.gov/

Obtain Kentucky Withholding and Sales Tax Account Numbers

Department of Revenue
Registration Compliance Section
502-564-5170
www.revenue.ky.gov/business

Assistance Completing Kentucky Withholding Tax Form

Department of Revenue
Withholding Tax Branch
502-564-7287
www.revenue.ky.gov/business

Obtain an Unemployment Insurance Number

Kentucky Office of Employment and Training
Unemployment Insurance
502-564-2272
www.oet.ky.gov/

SALE AND DISTRIBUTION OF CAMPAIGN ITEMS

Assistance Completing Kentucky Sales Tax Forms

Department of Revenue
Division of Sales and Use Tax
502-564-5170
www.revenue.ky.gov/business

Selling or Serving Alcoholic Beverages at Functions

Public Protection Cabinet
Alcoholic Beverage Control
www.abc.ky.gov

Selling or Serving Beer and/or Liquor
502-564-4850

The Legality of Raffles, Drawings or Other Games of Chance

Public Protection Cabinet
Department of Charitable Gaming
502-573-5528
1-800-729-5672
www.dcg.ky.gov

GENERAL INFORMATION

CANDIDATE OR ELECTION QUESTIONS
Kentucky Secretary of State
Elections Division
502-564-3490
www.sos.ky.gov

Registered Voter Lists, Mailing Labels, Campaign Advertising at the Polling Place
State Board of Elections
502-573-7100
www.elect.ky.gov

Political Advertising Broadcast Disclaimer Questions
Federal Communications Commission (FCC)
Political Office
Telephone 202-418-1440
FAX 866-418-0232
www.fcc.gov

Federal Election Regulations
Federal Elections Commission (FEC)
1-800-424-9530
www.fec.gov

Health Permits for Serving Food

Contact the local health department where the food is being served. A listing of local health departments can be obtained from the Department for Public Health, Food Safety:

Local Health Departments - Cabinet for Health and Family
https://chfs.ky.gov/agencies/dph/dafm/Pages/lhd.aspx

Food Handler Certification - Kentucky
https://chfs.ky.gov/agencies/dph/dafm/lhob/Accreditation Resources/MontgomeryGoingOnlineFoodHandlersStoryboard102013.pdf

Bulk Mail Postal Permit
United States Postal Service
Contact your local Post Office
www.usps.com

Ethics Questions

Executive Branch Ethics Commission
502-564-7954
FAX: 502-695-5939
www.ethics.ky.gov

Legislative Ethics Commission
502-573-2863
www.klec.ky.gov

Judicial Ethics Committee
Kentucky Court of Justice
150 N. Limestone, Ste. 301
Lexington, KY 40507
859-246-2296
https://kycourts.gov/Courts/Judicial-Ethics/Pages/default.aspx

Political Parties

Kentucky Democratic Party
260 Democratic Drive
Frankfort, KY 40601
502-695-4828
https://www.kydemocrats.org

Republican Party of Kentucky
105 W. 3rd Street
Frankfort, KY 40601
502-875-5130
https://rpk.org

Libertarian Party of Kentucky
PO Box 432
Independence, KY 41251
502-791-5759
https://www.lpky.net

The Kentucky Party
2430 Millbrook Drive
Lexington, KY 40391
859-797-2982
https://kentuckyparty.org

GLOSSARY

Advisory Opinion: A formal written response by the Registry to a question concerning the application of KRS Chapter 121 to a specific transaction or activity that may be relied upon only by the person or committee involved in the specific transaction or activity with respect to which the advisory opinion is rendered. (KRS 121.135)

Advertising (Political): Under KRS 121.190(1), any communication that expressly advocates the election or defeat of a clearly identified candidate or slate of candidates for public office.

Candidate: A person who has received contributions or made expenditures, has appointed a campaign treasurer, or has given his or her consent for any other person to receive contributions or make expenditures with a view to bringing about his or her nomination or election to public office, except federal office. (KRS 121.015(8))

Campaign Committee: One or more persons who receive contributions and make expenditures to support or oppose one or more specific candidates or slates of candidates for nomination or election to any state, county, city, or district office, that is authorized by the candidate or slate of candidates to receive contributions, make expenditures, and generally conduct a campaign for the candidate or slate of candidates. (This does not include an entity established solely by a candidate which is managed solely by a candidate and a campaign treasurer and whose name is generic in nature, such as "Friends of (the candidate)"). (KRS 121.015(3)(a))

Caucus Campaign Committee: One of the following caucus groups who receive contributions and make expenditures to support or oppose one or more specific candidates or slates of candidates for nomination or election, or a committee: 1. House Democratic caucus campaign committee; 2. House Republican caucus campaign committee; 3. Senate Democratic caucus campaign committee; 4. Senate Republican caucus campaign committee; or 5. Subdivisions of the state executive committee of a minor political party, which serve the same function at the above-named committees, as determined by regulations promulgated by the Registry. (KRS 121.015(3)(c))

Contributing Organization: A group which merely contributes to candidates, slates of candidates, campaign committees, caucus campaign committees, or executive committees from time to time from funds derived solely from within the group, and which does not solicit or receive funds from sources outside the group itself. (KRS 121.015(4))

Contribution: (a) Any payment, distribution, loan, deposit, or gift of money or other thing of value, to a candidate, his or her agent, a slate of candidates, its authorized agent, a committee, or contributing organization. As used in this subsection, "loan" shall include a guarantee, endorsement, or other form of security where the risk of nonpayment rests with the surety, guarantor, or endorser, as well as with a committee, contributing organization, candidate, slate of candidates, or other primary obligor. . . . ; (b) Payment by any person other than the candidate, his or her authorized treasurer, a slate of candidates, its authorized treasurer, a committee, or a contributing organization, of compensation for the personal services of another person which are rendered to a candidate, slate of candidates, committee, or

contributing organization, or for inauguration activities; (c) Goods, advertising, or services with a value of more than $100 in the aggregate in any one election which are furnished to a candidate, slate of candidates, committee, or contributing organization or for inauguration activities without charge, or at a rate which is less than the rate normally charged for the goods or services; or (d) Payment by any person other than a candidate, his or her authorized treasurer, a slate of candidates, its authorized treasurer, a committee, or contributing organization for any goods or services with a value of more than $100 in the aggregate in any one election which are utilized by a candidate, slate of candidates, committee, or contributing organization, or for inauguration activities. (KRS 121.015(6))

Contributor: An individual or group who gives something of value to a committee, candidate, or slate of candidates, including the provision funds of goods, advertising, or services.

Corporation: Under Kentucky's campaign finance law, "corporation" means any corporation, company, partnership, joint stock company, or association. The prohibition on corporate contributions to candidates and committees that support candidates for election extends to all corporate types, including non-stock corporations, solely owned corporations, not-for-profit corporations, S-corporations, and professional service corporations (PSCs), and also extends to other types of business entities, including limited liability partnerships (LLPs), limited liability companies (LLCs), and unions. (KRS 121.025; KRS 121.035; KRS 446.010(10))

Disbursement: Any expenditure of money by a candidate or committee.

Disclaimer: The information which is required to identify the purchaser of advertising or other material advocating the election or defeat of a clearly identified candidate, slate of candidates, or group of candidates, or expressly advocating or opposing a ballot measure. (KRS 121.190)

Election: Any primary, regular (general), or special election to fill vacancies regardless of whether a candidate or slate of candidates is opposed or unopposed in an election. Each primary, regular (general), or special election shall be considered a separate election. (KRS 121.015(2))

Electronic signature: An electronic sound, symbol, or process attached to or logically associated with a record and executed or adopted by a person with the intent to sign the record. (KRS 121.015(15))

Executive Committee of a political party: A political committee that is a subdivision of a national political party committee and operates within the structure and under the supervision of the state executive committee of that same political party. Political parties may support candidates for public office, raise and spend money for their internal operations, and are governed by a committee that is elected by the voters in that subdivision in a manner not inconsistent with the rules of that same political party. (KRS 121.015(3)(f))

The Registry applies a test to determine whether an organization qualifies for recognition as an executive committee of a political party. Committees that desire a determination must submit an advisory opinion request to the Registry, and must meet the following requirements in order to qualify as a state party committee, as follows:

- The committee must achieve ballot access for at least one statewide candidate in the state;
- The committee must possess an official party structure; and
- The relationship between the political party and the committee must be based on an agreement that requires the committee to perform activities commensurate with the day-to-day operation of the party on a state level (such as raising contributions, assisting candidates' fundraising efforts; conducting voter registration drives; holding state conventions; and nominating candidates for state and federal office).
  See Advisory Opinion 2013-003.

Filer: Any candidate, a slate of candidates, committee, or other individual or entity required to submit financial disclosure reports to the registry. (KRS 121.015(16))

Form: An online web page or an electronic document designed to capture, validate, and submit data for processing to the registry, unless the context otherwise prescribes. (KRS 121.015(18))

Fundraiser: An individual who directly solicits and secures contributions on behalf of a candidate or slate of candidates for a statewide-elected state office or an office in a jurisdiction with a population in excess of 200,000 residents. (KRS 121.015(11))

Events: Testimonial affairs, dinners, luncheons, rallies, and similar fundraising events. (KRS 121.180(5))

Inaugural Committee: One or more persons who receive contributions and make expenditures in support of inauguration activities for any candidate or slate of candidates elected to any state, county, city, or district office. (KRS 121.015(3)(g))

Independent Expenditure: The expenditure of money or other things of value for a communication which expressly advocates the election or defeat of a clearly identified candidate or slate of candidates, and which: 1. Is made without any coordination, consultation, or cooperation with any candidate, slate of candidates, campaign committee, or any authorized person acting on behalf of any of them; and 2. Is not made in concert with, or at the request or suggestion of any candidate, slate of candidates, campaign committee, or any authorized person acting on behalf of any of them;

or

The expenditure of money or other things of value for a communication which expressly advocates or opposes a ballot measure, and which: 1. Is made without any coordination, consultation, or cooperation with any political issues committee, or any authorized person acting on behalf of a political issues committee; and 2. Is not made in concert with, or at the request or suggestion of, any political issues committee, or any authorized person acting on behalf of a political issues committee. (KRS 121.015(12))

Independent Expenditure-Only Committee: One or more persons who receive unlimited contributions for the purpose of making only independent expenditures to support or oppose one or more specific candidates or slates of candidates for nomination or election to any state, county, city, or district office. (KRS 121.015(3)(b))

In-kind Contribution: A non-monetary contribution such as goods, advertising, or services with a value of more than $200 in the aggregate in any one election which are furnished to or utilized by a candidate, slate of candidates, committee, or contributing organization or for inauguration activities. (KRS 121.015(6))

Itemized Contribution: Contributions exceeding $200 in the aggregate which require listing of a contribution by name, address, date, amount of the contribution, age if under 18, occupation and employer, or if the contributor is self-employed, the name under which the contributor is doing business.

KAR: Kentucky Administrative Regulations

KRS: Kentucky Revised Statutes

Knowingly: Means, with respect to conduct or to a circumstance described by a statute defining an offense, that a person is aware or should have been aware that his or her conduct is of that nature or that the circumstance exists. (KRS 121.015(10))

PAC: Acronym for Political Action Committee, or Permanent Committee under KRS Chapter 121.

Permanent Committee: A group of individuals, including an association, committee, or organization, . . . which is established as, or intended to be, a permanent organization having as a primary purpose expressly advocating the election or defeat of one or more clearly identified candidates, slates of candidates, or political parties, which functions on a regular basis throughout the year. (KRS 121.015(3)(e))

Political Issues Committee: A group of three or more persons joining together to advocate or oppose a constitutional amendment or public question which appears on the ballot if that committee receives or expends money in excess of $1,000. (KRS 121.015(3)(d))

Registry: The Kentucky Registry of Election Finance (KRS 121.015(1))

Slate of Candidates: (a) Between the time a certificate or petition of nomination has been filed for a candidate for the office of Governor under KRS 118.365 and the time the candidate designates a running mate for the office of Lieutenant Governor under KRS 118.126, a slate of candidates consists of the candidate for the office of Governor; and (b) After that candidate has designated a running mate under KRS 118.126, that same slate of candidates consists of that same candidate for the office of Governor and the candidate's running mate for the office of Lieutenant Governor. Unless the context requires otherwise, any provision of law that applies to a candidate shall also apply to a slate of candidates. (KRS 121.015(9))

Statewide Candidate: Candidates seeking the nomination or election by the qualified voters of the Commonwealth to the following public offices: Governor, Lieutenant Governor, Attorney General, Secretary of State, Auditor of Public Accounts, State Treasurer, and Commissioner of Agriculture.

Testimonial Affair: An affair held in honor of a person who holds or who is or was a candidate for nomination or election to a political office in this state designed to raise funds for any purpose not charitable, religious, or educational. (KRS 121.015(5))

Vote Buying: The distribution of a material benefit to an individual voter in exchange for his or her vote.