

EXECUTIVE COMMITTEE / CAUCUS CAMPAIGN COMMITTEE 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 committees and their officers 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 new to the committee process or a seasoned veteran, 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 committees 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 committee may access a copy of the statutes on the Registry's website (https://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 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 Permanent Committee or Political Action 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 they plan 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 KREFRequets@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, https://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://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 required campaign finance reports to the Registry of Election Finance. See KRS 121.120(6)(i), 121.180(2), 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 laws contained in KRS Chapter 121 and the rules contained in Title 32 of the Kentucky Administrative Regulations.

EXECUTIVE COMMITTEES / CAUCUS CAMPAIGN COMMITTEES

STATE EXECUTIVE COMMITTEE – POLITICAL PARTY

KRS 121.015(3)(f); KRS 121.150(11)(a)

A state executive committee is a state-level political party executive committee.

COUNTY OR DISTRICT EXECUTIVE COMMITTEE - POLITICAL PARTY

KRS 121.015(3)(f); KRS 121.150(11)(b)

A county or district executive committee is a county or district-level political party executive committee which is a subdivision or affiliate of a state political party (Groups such as women's clubs are not executive committees.)

COMMITTEE AFFILIATION

By-Laws and Official Rules of the Political Parties

State executive committees (political parties) have adopted by-laws and official rules, which explain the affiliation of their party subdivisions and affiliates. For further information, contact your state party.

WHO NEEDS TO REGISTER AS AN EXECUTIVE COMMITTEE

KRS 121.015(3)(f); 32 KAR 1:050

"Executive committee of a political party" is 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.

"Minor political party" means an association, committee, organization, or group having constituted authority for its governance and regulation, which nominates or selects a candidate for election to any federal or statewide-elected state office in Kentucky, whose name appears on an election ballot as the candidate of the association, committee, organization, or group, and does not have a recognized caucus campaign committee within the Kentucky House or Senate, as defined by KRS 121.015(3)(c)1.-4.

Executive committees of political parties, including those of minor political parties, shall register using the Kentucky Election Finance Management System found on the Registry's Web site at https://kref.ky.gov.

CAUCUS CAMPAIGN COMMITTEE

KRS 121.015(3)(c)

A "caucus campaign committee" is members of 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 as the above-named committees, as determined by regulations promulgated by the registry.

HOW TO REGISTER AS A COMMITTEE

KRS 121.170(1)

1. Creating a Kentucky.gov User Account

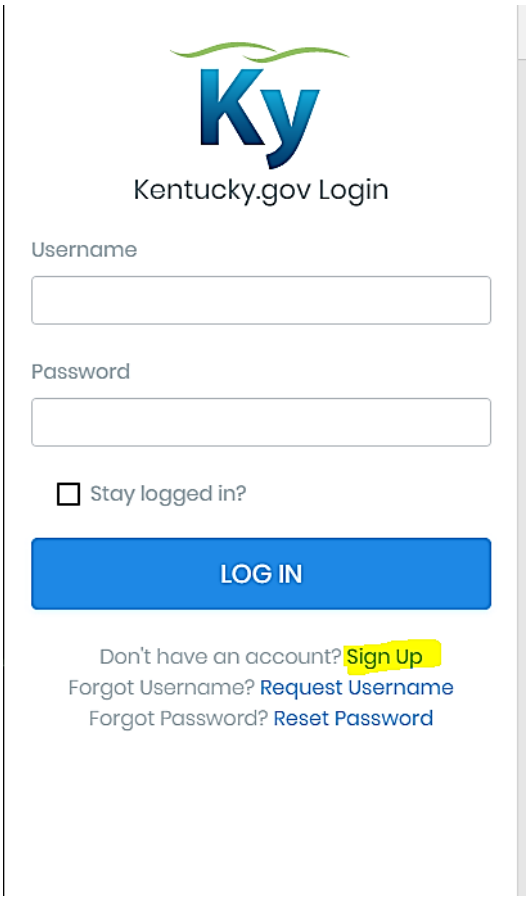
Before commencing any activity, you must first create a Kentucky.gov User Account.

Step-by-step instructions for creating your Kentucky.gov Single Sign On (SSO) are below

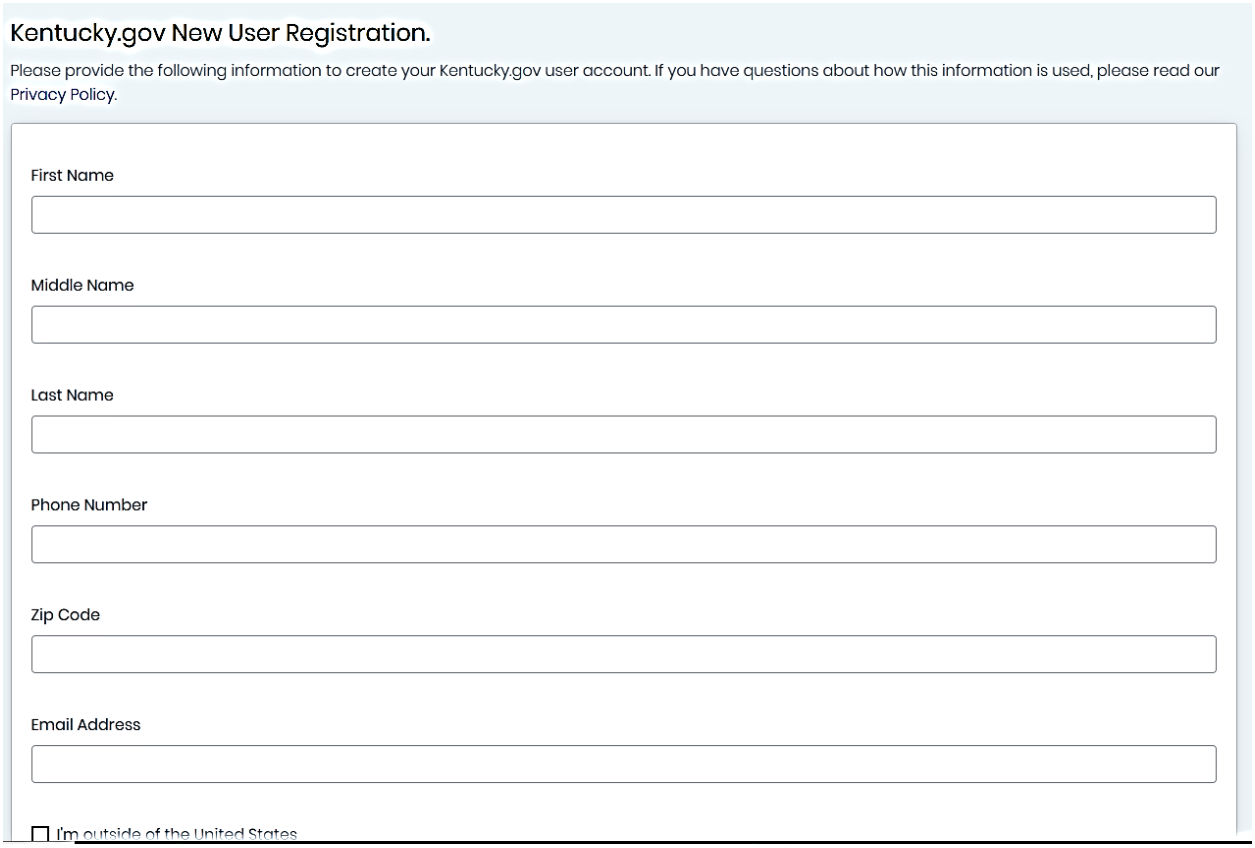
You will need to go to the https://secure.kentucky.gov/manageaccount Registration Page to create a Kentucky.gov user account.

- REGISTER

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



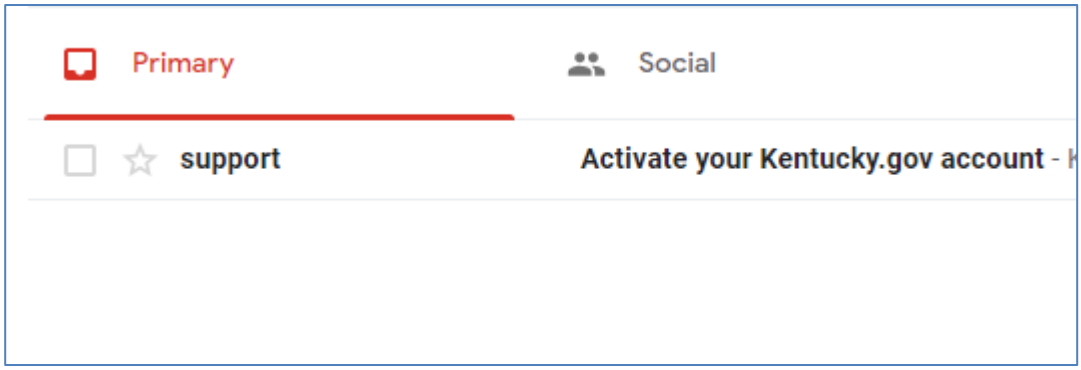
Enter your account information and click the **Complete Registration** button at the bottom of the page.



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).



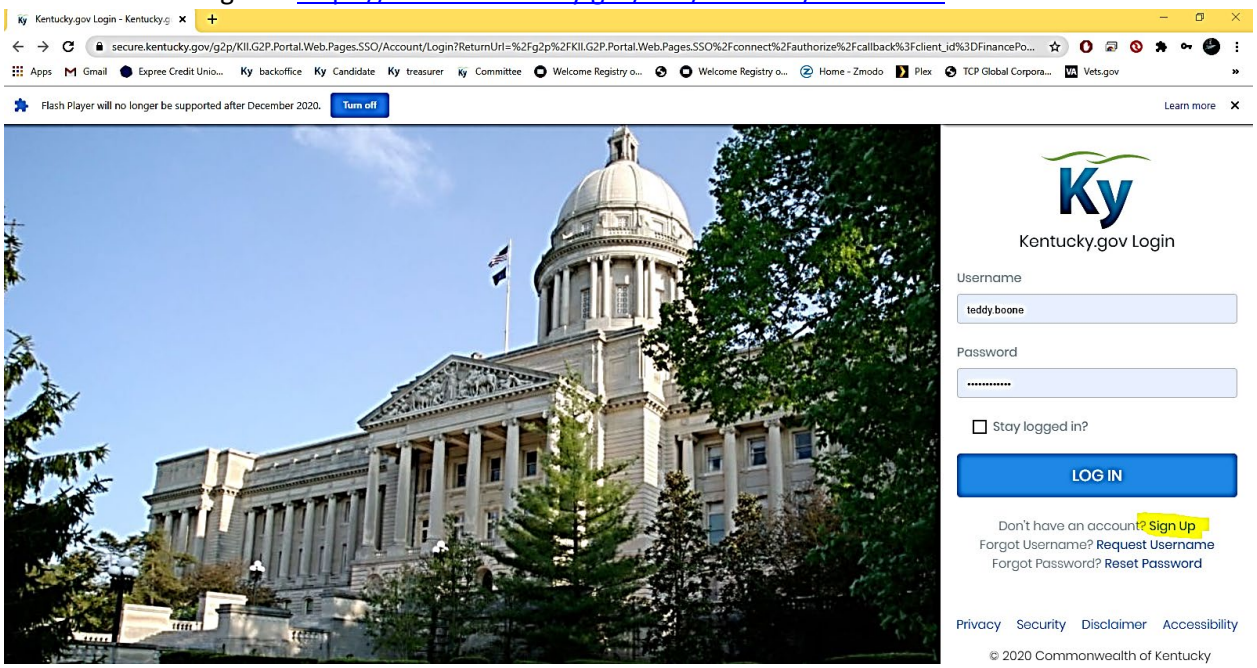
- Click on the activation link in the activation email.

SSO ACCOUNT CREATED

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

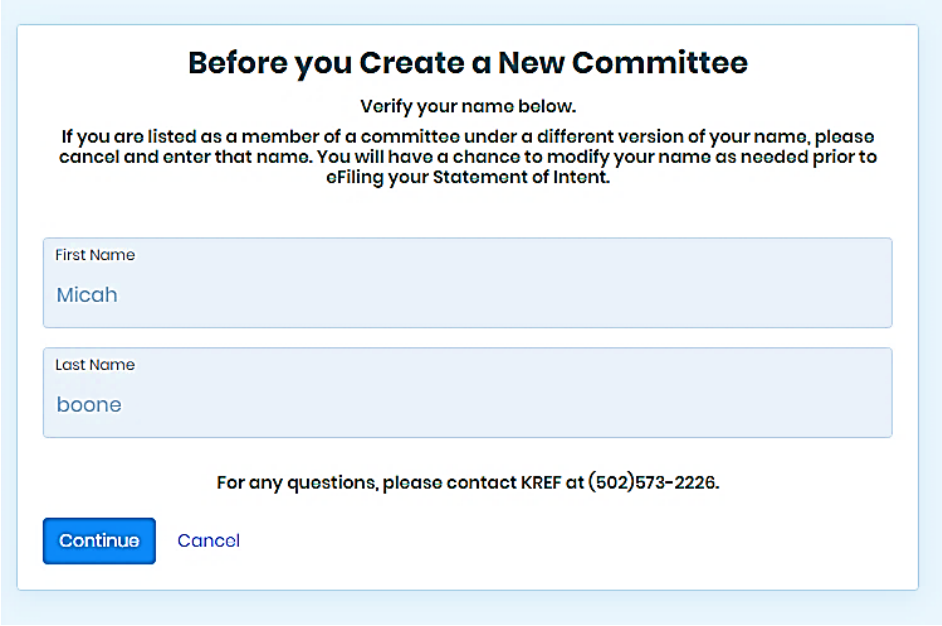
1. Registering a New Committee (Chairman Instructions)

Go to the following link. https://secure.kentucky.gov/kref/financial/committee

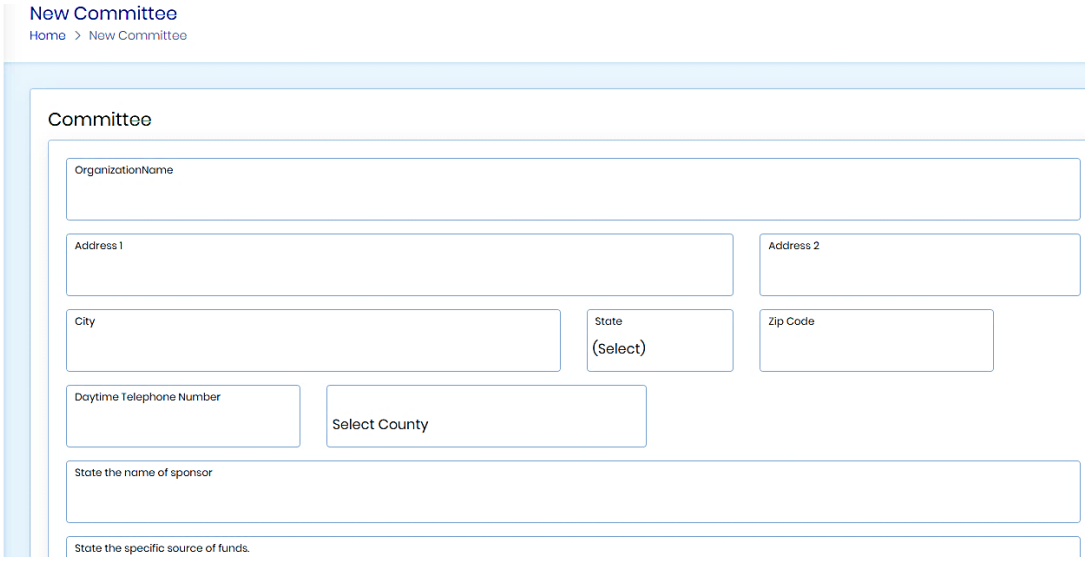


Enter your user name and password. If you do not have a user name and password please refer to my step-by-step instruction on creating a Kentucky.gov Single Sign On (SSO), see pages 4-5.

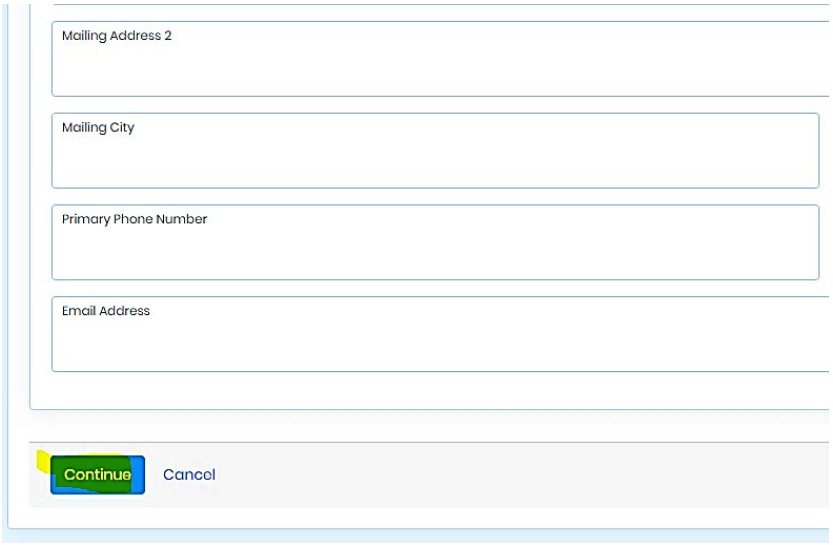
If you are a new committee, just hit next. You will be asked to verify that you want to create a new committee. Click “continue”.



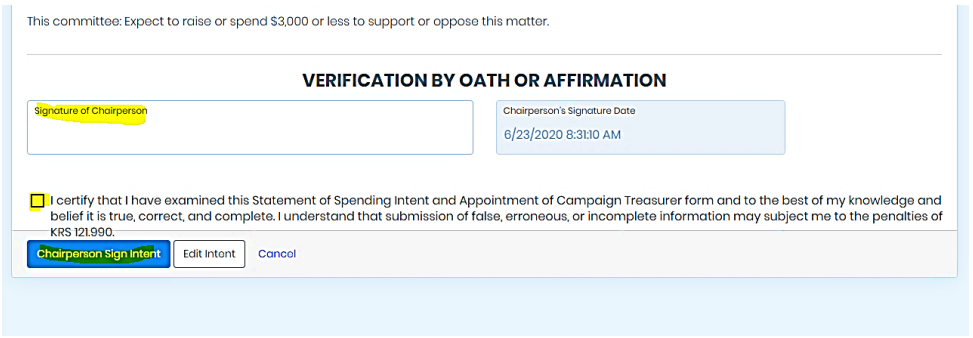
Fill in the following information. Only the Chairperson can create a new committee.



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



Next you will verify all information then sign the form at the bottom of the page by typing in the chairperson's name and clicking on the little square certification box and the "Chairperson Sign Intent" button.

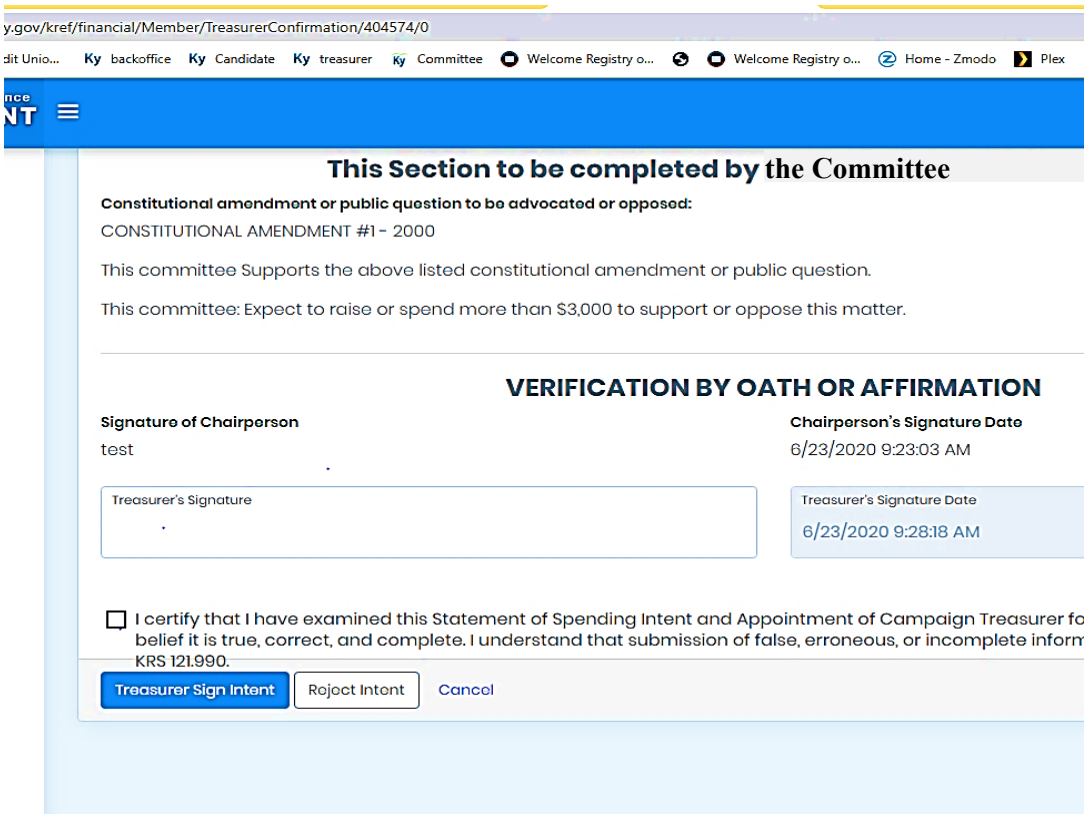


Once that is done the Intent will send out an email to the treasurer, inviting them to accept being treasurer.

2. New Committee (Treasurer Instructions)

Once the treasurer checks their email and accepts the invitation, they will 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), pages 4-5. ***Please note: In order to hold the office of Treasurer for a committee, a person must be a registered voter in the state of Kentucky.***

Once logged in the treasurer will review the information and sign the form at the bottom of the page by typing in the treasurer's name and clicking on the little square certification box and the "Treasurer Sign Intent" button.

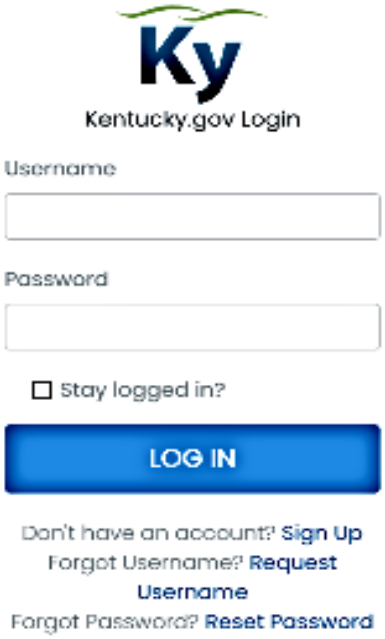


Once the treasurer has signed and submitted the intent, it goes to KREF for approval. If all information is satisfactorily completed, the Committee registration will be approved. At that time, the chair and treasurer will receive notification via email that the Committee is registered. Each Committee is given a "KREF Filer Number" that is to be used on all information that is submitted. One of the first things a Committee will do is open a bank account. (See Chapter 6 concerning opening the bank account and reporting.) Officers of the Committee should study this Guide thoroughly before accepting contributions or making expenditures. If any questions are unanswered, call the Registry before proceeding.

3. **Logging-in to a Committee**

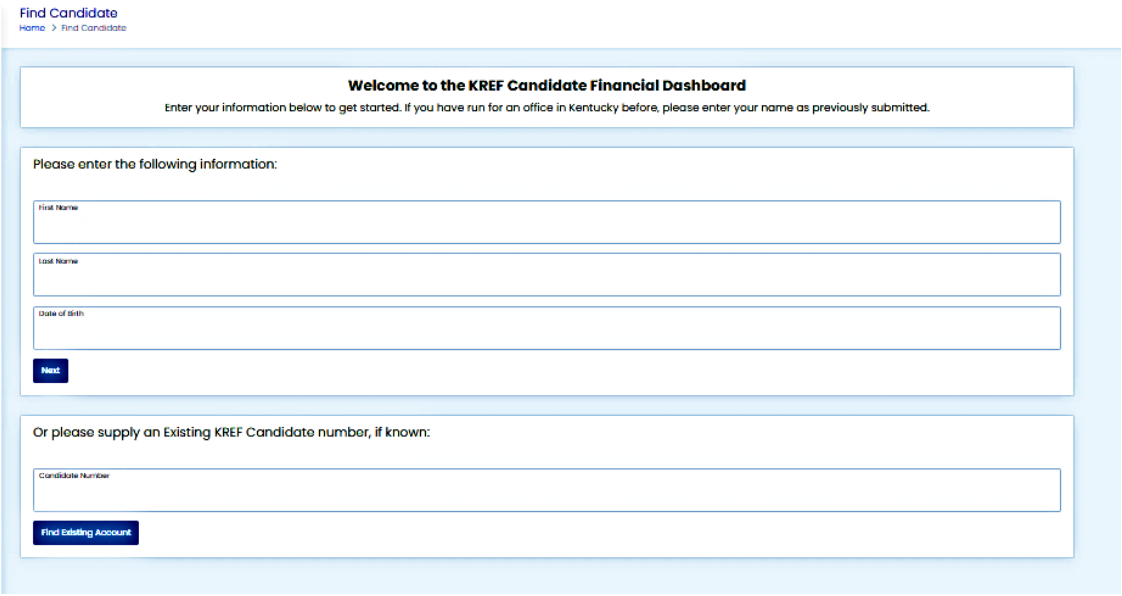
Once approved, the chairperson or treasurer can login and start the committee's reports by going to the following link.

https://secure.kentucky.gov/kref/financial/committee

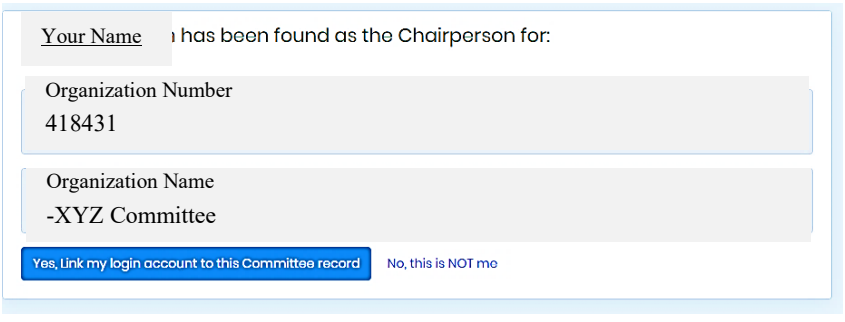


Once you sign in, you will need to associate yourself with your committee. If you have issue please call the office at 502-573-2226.

You will need to fill out all three fields and your name has to be the same name you used to start the committee. Once filled in hit next.

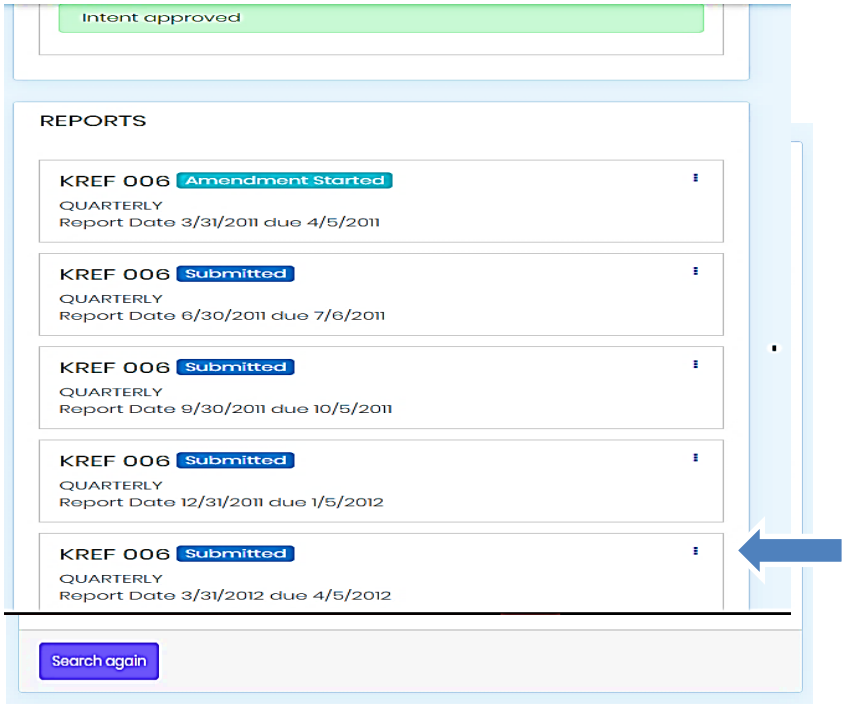


Now the system is going to look for you. If it finds you, you will see the following screen. If that is you, click the Yes, link my login account to this committee record.

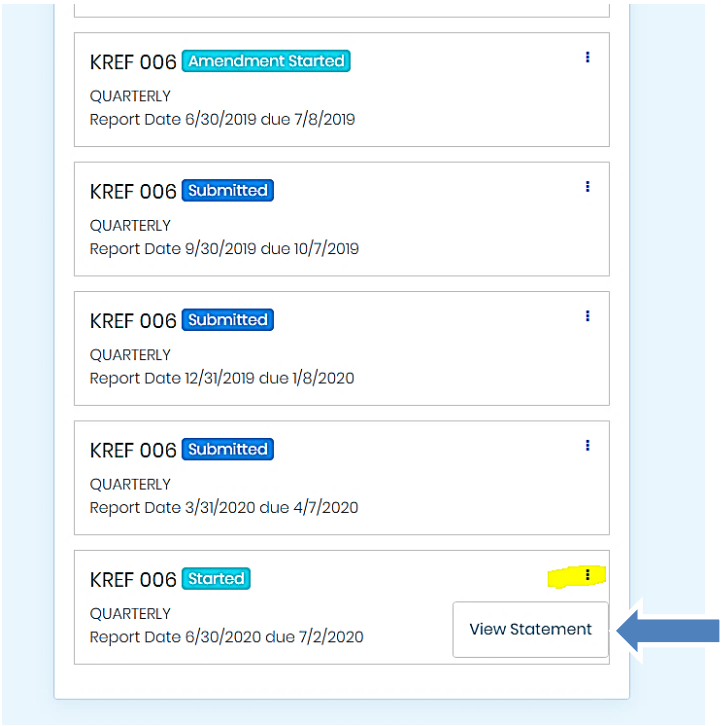


If the system does not find you and you know you have a committee, then click “search again” button and try a different name. If you’re not sure of the information call the Registry’s office at 502-573-2226.

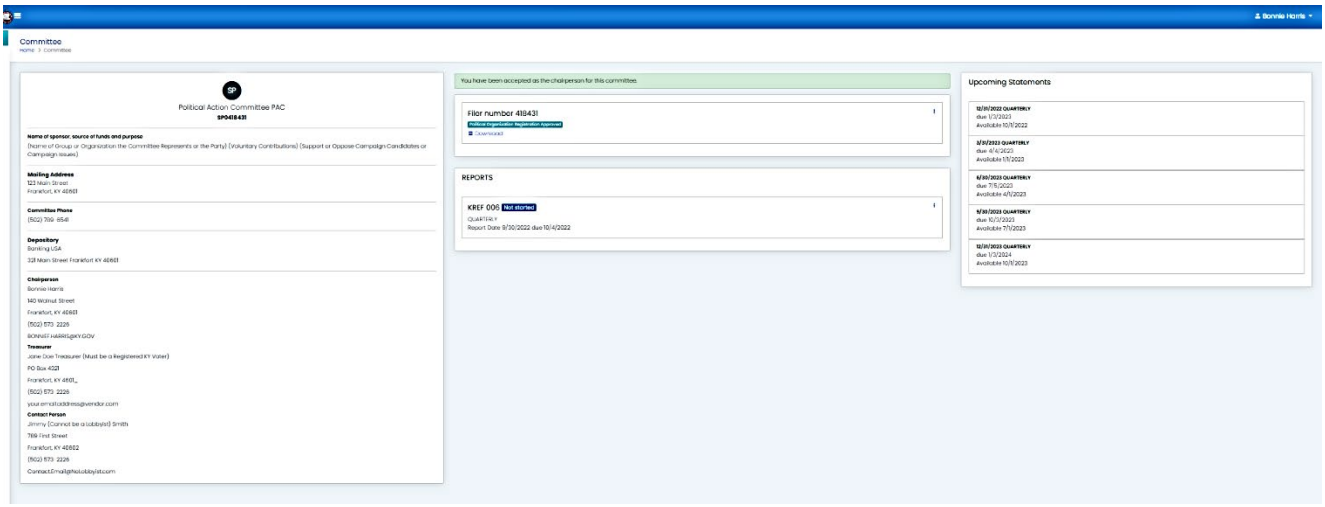
Scroll to the bottom and select the report that is due by clicking on the 3 blue dots to the right.



Click “view statement”.



Your statement will open and you can start recording your information.



Once submitted, the Registration will be reviewed and if all information is satisfactorily completed, the Committee registration will be approved. At that time, the chair and treasurer will receive notification via email that the Committee is registered. Each Committee is given a “KREF Filer Number” that is to be used on all information that is submitted. One of the first things a Committee will do is open a bank account. (See Chapter 6 concerning opening the bank account and reporting.)

Officers of the Committee should study this Guide thoroughly before accepting contributions or making expenditures. If you have any questions, please call the Registry before proceeding.

OFFICER REGISTRATION

KRS 121.170(1), (3)

The Committee must notify the Registry, by updating its user account at https://secure.kentucky.gov/manageaccount, whenever a new treasurer or chairperson is appointed.

COMMITTEE REPORTING

KRS 121.180(2)

The committee is required to file semi-annual election finance statements for its respective campaign funds, regardless of whether there is a scheduled election in a calendar year. The reporting periods are from January 1st through June 30th and July 1st through December 31st of each calendar year. Reports shall be received by the Registry no later than January 31st and July 31st respectively. *See Chapter 7 for reporting dates.*

Committee Financial Reporting Do's and Don'ts

REPORTING RECEIPTS

1. All monies received are considered as contributions and must be reported as either itemized, bank interest only, cash, anonymous, or unitemized receipts.

2. Committees must maintain records listing all contributions with the contributor's name, address, date of contribution, and type of contribution (cash or check). All contributions without this documented information must be reported as anonymous receipts.

3. Contributors are limited to a maximum of $200 in cash contributions per election. The contributor's name, address, date, and amount of cash contribution must be recorded in the committee's internal records. Example: A contributor may give $200 cash in a primary election. After the primary election, the contributor may give $200 cash for the upcoming general election.

4. Anonymous receipts are limited to a maximum of $200, and all anonymous receipts in excess of $200 shall be returned to the donor, if the donor can be determined. If no donor is found, the contribution shall escheat to the state. Anonymous receipts include any receipts for which the committee does not have the contributor's name. No committee shall accept anonymous contributions in excess of $2,000 in the aggregate in any one election. Anonymous receipts in excess of $2,000 in the aggregate which are received in any one election shall escheat to the state.

5. General Fund Receipts (contributions) and ITC Funds (contributions) must be reported separately even if the executive committee has only one bank account for both funds. It is therefore best practice to maintain two bank accounts.

6. Kentucky campaign finance law strictly prohibits corporate contributions to committees, either directly or indirectly. 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. (See page 26 for additional information.)

7. A contributor's cumulative contribution limit (including In-kind) to an executive committee or caucus campaign is $10,000 per year.

8. All receipts from the sale of goods (t-shirts, hats, hot dogs, or buttons) are considered contributions. If the committee does not have records of who the contributor was, then all these receipts must be reported as anonymous receipts. See #4 above.

9. All In-kind receipts, over $200 cumulative, must be reported. Provide a separate description of all In-kind contributions given to the committee, including the value of the item or items contributed.

10. Any returned contribution must be reported.

11. Make a copy of all ITC (Income Tax Checkoff) checks that an executive committee receives and retain the copies with the committee's records (if applicable).

12. When in doubt about how to report a contribution, or whether the contribution is allowable, please call the Registry at (502) 573-2226.

REPORTING EXPENDITURES

1. All monetary expenditures must be reported. **All expenditures in excess of $25.00 must be by check.**

2. Committees **may not** make contributions to other organizations such as Democratic or Republican Women's or Men's Clubs, schools, school projects, civic organizations, buy flowers for funerals or people in the hospital, or contribute to any non-political event. Nor may committees make contributions to individuals running for federal office.

3. General Fund expenditures and ITC expenditures (executive committees only) must be reported.

4. Any returned disbursement, i.e. refund of deposit or campaign contribution, must be reported.

5. All in-kind contributions given by Committees to **candidates** must be reported. The name, address of the person receiving the In-Kind contribution from the committee, along with a description of in-kind disbursement, the date and amount must be reported.

6. The occupation of any individual receiving more than $25 from the committee must be reported.

7. The purpose and date of all expenditures must be reported.

8. Be specific when stating the "Purpose" on all expenditures. The committee should not just state "newspaper ad." The committee should provide who or what the newspaper ad was for.

   Example: newspaper ad for the party "Get Out the Vote."

   Example: newspaper ad for a candidate "Vote for John Doe for Representative."

An "ad" for a specific candidate or candidates would also be either an in-kind contribution or an independent expenditure from the committee to the candidate or candidates if not for all the candidates on the party's ballot.

9. When in doubt about a disbursement, please call the Registry at (502) 573-2226.

10. All Committee disclaimers must have the committee's name and address.

Committee Allowable Use of General and ITC Funds

Allowable Expenditures from General Funds & ITC Funds (if applicable).	**Non-Allowable Expenditures from General Funds & ITC Funds** (if applicable).
Contributions to candidates (direct or in-kind) or independent expenditures.*	Contributions to social clubs or organizations, young democratic/republican clubs, women's democratic/republican clubs, Chamber of Commerce dues, and so forth**
Transfer of funds to affiliated executive committees (May not use ITC Funds)	To provide "scholarships" for students
Political advertisements either for the "party" ads or for candidates*	Sending flowers to individuals in the hospital or for any funerals
Administrative expenses, rent, utilities, phone bills, etc.	Buying advertising for young democratic /republican clubs events
Fund Raising Events: fish fry, golf tournament, chili supper, etc.*	Making contributions to school programs (band, football, basketball, & dances)
Purchase of "advertising" space in programs or events put on by non-political organizations. Young democratic/republican groups, women's democratic/republican clubs, high school programs, etc.*	Purchasing non-political items such as girl scout cookies, candy from school groups, and non-political raffle tickets
Get Out the Vote advertising *	Purchasing equipment that will not remain in the committee's possession after any election
Reimbursements to committee members for travel expenses to National & State Party Conventions (May not use ITC Funds)	Paying "cash" for items or services. It is mandatory that the committee pay by check if the amount exceeds $25.00

* ITC funds may only be used for this purpose in the general election.

** The exception here would be if the young democratic/republican club had registered as a PAC. If this had happened, then the committee could make a contribution to the PAC up to the maximum allowable limit of $3,500 to PACs in the aggregate in a calendar year.

STATE EXECUTIVE COMMITTEE BUILDING FUND

KRS 121.172

(1) A state executive committee of a political party may establish a building fund account. The registry shall promulgate administrative regulations, in accordance with KRS Chapter 13A, necessary to implement this section.

(2) A building fund account established under this section may be used for expenditures related to the purchase, construction, maintenance, renovation, and repair of the state executive committee's main headquarters facility. Permissible expenditures from a building fund account shall be limited to payments for or purchases of:

(a) Land;
(b) Leases and property taxes;
(c) Appliances and fixtures;
(d) Utilities, pest control, lawn care, security, and trash removal;
(e) Equipment for Internet, telephone, cable or satellite television, or other communications services;
(f) Building construction, expansion, or renovation;
(g) Major and minor repairs to the state executive committee's main headquarters facility, including but not limited to the facility's roof, foundation, and structure, and to the facility's plumbing, HVAC, and electrical systems; and
(h) The services of contractors, subcontractors and other building design or construction professionals related to the state executive committee's main headquarters facility.

(3) A building fund account established under this section shall not be used to advocate for or against the election or defeat of a clearly identified candidate or a ballot measure or for issue advocacy.

(4) Prohibited expenditures from a building fund account include:

(a) Money or in-kind contributions to a federal, state, or local candidate or slate of candidates;
(b) Money or in-kind contributions to a state or local committee; and
(c) Money or in-kind contributions to advocate for or against the election or defeat of a clearly identified candidate or a ballot measure or for issue advocacy.

(5) Contributions solicited and accepted by a state executive committee for a building fund account established under this section shall be designated as being exclusively for the state executive committee's building fund account.

(6) The state executive committee shall advise all potential contributors to a building fund account established under this section that funds contributed will be used exclusively for the building fund account and will not be used to advocate for or against the election or defeat of a clearly identified candidate or a ballot measure or for issue advocacy.

(7) For any building fund account established under this section, a state executive committee shall establish a separate bank account into which all contributions shall be deposited, and no other contributions shall be commingled with building fund account contributions.

(8) A state executive committee shall report all contributions to and expenditures from a building fund account to the Registry of Election Finance on a quarterly basis, as required by KRS 121.180.

(a) For each contribution of any amount made by a corporation, the name and business address of the corporation, the date of the contribution, the amount contributed, and a description of the major business conducted by the corporation;
(b) For other contributions in excess of one hundred dollars ($100), the full name and address of the contributor, the date of the contribution, the amount of the contribution, and the employer and occupation of each contributor. If the contributor is self-employed, the name under which he or she is doing business shall be listed;
(c) The total amount of cash contributions received during the reporting period; and
(d) A complete statement of expenditures authorized, incurred, or made. The complete statement of expenditures shall include the name and address of each person to whom an expenditure is made in excess of twenty-five dollars ($25), and the amount, date, and purpose of each expenditure.

(9) All Building Fund Committees shall submit an electronic report within two business days after the last day of the first calendar quarter following the registration of the committee. The Committees shall continue reporting for each succeeding calendar quarter until the committee terminates. Any report the Registry receives within seven business days after the end of the reporting period shall be deemed timely filed. (Quarter end dates are: March 31st, June 30th, September 30th, and December 31st.)

CONTRIBUTIONS AND OTHER RECEIPTS

WHAT IS A CONTRIBUTION?

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

Definition of a Contribution
KRS 121.015(6) includes the following:

- Payment, distribution, loan, deposit, or gift of money or other thing of value, to a committee;
- Payment by any person or entity other than a committee, or its authorized treasurer, of compensation for the personal services of another person which are rendered to a committee;
- Goods, advertising, or services with a value of more than $200 in the aggregate in any one election which are furnished to a committee without charge, or at a rate which is less than the rate normally charged for the goods or services; or
- Payment by any person or entity other than a committee for any goods or services with a value of more than $200 in the aggregate in any one election which are utilized by a committee.

TYPES OF CONTRIBUTIONS

Monetary Contributions
KRS 121.015(6)(a)

A contribution of money to a committee that is received in the form of cash, check, draft, credit card, money order, or cashier's check is considered a monetary contribution. Limitations exist concerning the acceptance of different forms of monetary contributions. See page 19.

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 committee'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 committee is also considered an in-kind contribution to the committee.

In-kind contributions are treated as any other contribution and are subject to the same contribution limits and reporting requirements. Contribution limits are discussed starting on page 17.

Exceptions (In-kind Contributions)
KRS 121.015(6)(c), 7(a)

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

When services are volunteered, not paid for by anyone, the activity is not considered a contribution. However, payment by a contributor other than the committee to compensate the personal services of another rendered to the committee is considered a contribution regardless of the amount of the payment.

The Value of Discounts
32 KAR 2:170 § 1(1), 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 § 1(1), 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 donates a fax machine to the committee, the contribution equals the fair market price of the fax machine at the time of the contribution.

Services
32 KAR 2:170

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)

Loans other than bank loans obtained in the ordinary course of business are considered contributions and are subject to contribution limits. 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 an in-kind contribution and is subject to the contribution limits.

Disposition of Unexpended Candidate Funds
KRS 121.180(10)(d)

When a partisan candidate wishes to dispose of unexpended funds, one option available is to transfer the remaining funds to a caucus campaign committee or to the state or county executive committee of the political party of which the candidate is a member. Such transfers are not subject to the contribution limit. **(Remember: A candidate may not close out or transfer funds from his or her account until after the election.)**

Proceeds from Sales
KRS 121.180(5)

Contributions include proceeds from the sale of tickets for events such as testimonial affairs, dinners, luncheons, rallies, and similar fundraising events; and sales of items such as campaign pins, buttons, hats, ties, literature, and similar materials. The purchaser of tickets or items is the contributor, even if the tickets or items are given to others. Therefore, the committee should record all contributions made by individuals purchasing tickets or items.

Contributions to Committees from Campaign Accounts
KRS 121.175(2)(a); 121.180(10)(b)

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.

Candidates 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, if the amount of the purchase or contribution does 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

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.

Person
KRS 446.010(33)

"Person" is not defined by KRS Chapter 121; therefore, the Registry has applied the definition of "person" provided in KRS 446.010(33) to all sections of KRS Chapter 121. KRS 446.010(33) defines "person" generally

to include bodies-politic and corporate, societies, communities, the public generally, individuals, partnerships, registered limited liability partnerships, joint stock companies, and limited liability companies.

Contributing Organization
KRS 121.015(4)

A "contributing organization" is 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.

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

A permanent committee is a group of individuals, including an association, committee, or organization, other than a campaign committee, independent expenditure-only committee, federally registered political committee, political issues committee, inaugural committee, caucus campaign committee, or party executive committee, 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. These organizations are registered with the Registry, the FEC, or another state. Some such groups are affiliated and share a contribution limit.

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

State or County Executive Committee
KRS 121.015(3)(f); 32 KAR 1:050

The following requirements must be met in order for a committee to qualify as a political party state executive committee:

- The political party must be recognized at the federal level;
- The committee must achieve ballot access for at least one statewide candidate in Kentucky;
- 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).

County Level executive committees may only be formed after a political party's state executive committee achieves recognition.

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.
(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.

Out-of-State Contributor

An individual who resides, or a committee or organization which operates, outside of Kentucky may contribute to Kentucky candidates. Contributions from out-of-state contributors are subject to the same restrictions as Kentucky residents, organizations, and committees. Contributions from foreign nationals, however, are prohibited.

CONTRIBUTION LIMITS

KRS 121.150(11)

Individuals may contribute to any state executive committees of a political party, their subdivisions or affiliates, and to caucus campaign committees, up to $10,000 per year each.

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 one 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

Anonymous Contributions
KRS 121.150(3)

Committees 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 for deposit.

The total anonymous contributions received by a committee may not exceed $2,000 per election. Anonymous contributions in excess of the aggregate limit also escheat to the state treasurer.

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

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

Committees 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 committee 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 committee 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 year ($10,000 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 year 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 § 2(2)

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 committee may pay a treasurer a salary for his or her services.

Many times treasurers for committees are professional accountants or certified public accountants who volunteer professional services as treasurers. However, any use by the committee treasurer of their office's corporate assets should be billed to the committee and paid for with committee funds.

Volunteer Activity
KRS 121.015(7); 32 KAR 2:170 § 2(4)

An individual may volunteer a portion or all of his or her time to provide personal services to a committee 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 committee, the volunteer's vacation pay does not count as a contribution to the committee. 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 committee itself, the activity is no longer considered volunteering, and the payments constitute in-kind contributions that must be reported by the committee. The payer would be making an in-kind contribution to the committee.

Generally, if an individual provides services to a committee during paid working hours, the employer makes a contribution to the committee. If the employer is a corporation, such a contribution would be unlawful.

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.

Transfer of Money from Affiliated Committees
A transfer of money between affiliated committees is not considered a contribution and is not subject to contribution limits.

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.

PROHIBITED CONTRIBUTIONS

Corporate Contributions
KRS 121.025; KRS 121.035; KRS 121.150(18), (19)

Kentucky campaign finance law strictly prohibits corporate contributions to 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 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). Partners may also contribute to committees from personal funds.

The prohibition against receiving corporate contributions applies to both monetary and in-kind contributions. Monetary contributions include checks or money orders from a corporate entity or cash transmitted from a corporation to a committee. A committee should review every check for corporate identifiers, such as "Inc." or "Corp."

To determine whether an entity is organized as a corporation, a committee 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 https://sosbes.sos.ky.gov.

In-kind contributions from a corporation are also prohibited. A discount provided to a committee by a corporation that is otherwise not available to the general public or the forgiveness of a debt owed by the committee 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 committee constitutes an illegal corporate contribution. A committee 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 committee. These transactions must be disclosed on the committee's financial reports.

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

Solicitations 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.

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 a committee may not give money to another person to make a contribution. Similarly, a business is prohibited from using bonuses or other methods of reimbursing employees for their 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 (with his or her own funds), the committee 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.

Foreign Nationals
52 U.S. Code § 30121; 22 U.S. Code § 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. Committees 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.

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 the contribution limits.

Questionable Contributions
32 KAR 2:130

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 contribution should be reported as a receipt and the refund as a "negative receipt."

When a committee 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 committee 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 committee decides to keep a questionable contribution while determining whether the contribution is acceptable, the contribution should not be deposited until the committee has received information in writing from the contributor. The committee should maintain written records of all efforts to obtain documentation, and should retain all such documentation.

Finally, if the committee deposits a contribution that appears on its face to be legal and later discovers that it is prohibited, based on information that was not available when the contribution was deposited, the committee should immediately refund the contribution. The deposit must be reported as a contribution, and the refund must be reported 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 committee must report all receipts. However, some receipts are not contributions. The following are not considered contributions:

Bank Loans
KRS 121.015(7)(b); KRS 121.015(6)(a)

A bank loan obtained by a committee is recorded as "other receipts." Committee officers may not, on behalf of the committee, guarantee any loan in excess of their individual contribution limit ($10,000).

Interest Income

Interest earned on invested funds is not considered a contribution, but is reported as "other receipts," under "Itemized Receipts" section of Kentucky Election Finance Management System (KEFMS).

Offsets to Operating Expenditures

Offsets to operating expenditures, such as returns by vendors of deposits and refunds, are not considered contributions. The adjustments should be recorded in the "Expenditures" section of Kentucky Election Finance Management System (KEFMS) as a "disbursement adjustments."

INCOME TAX CHECK-OFF FUNDS (ITC RECEIPTS) – EXECUTIVE COMMITTEES ONLY

KRS 141.071 to KRS 141.073; KRS 121.230

The Income Tax Check-Off program allows taxpayers to designate on their income tax forms two dollars ($2.00) to be forwarded to the political party of their choice. Fifty cents (.50) is forwarded to the executive committee in the taxpayer's county of residence and the remainder is forwarded to the designated political party's state executive committee.

Referred to as "ITC funds," these monies may be used only to support the party's candidates in the general election and for the administrative costs of maintaining a political party headquarters. ITC expenditures must

be made by check, and the committee is required to retain a copy of each cancelled check for at least four (4) years. Also, ITC receipts must be made as a separate entry on the committee's reports.

The Registry is required to annually audit the records of ITC receipts and expenditures of executive committees receiving over $1,500 in ITC funds. The Registry may annually audit the ITC records of all other executive committees. As part of the audit process, the Registry may ascertain the amount of funds on deposit and may audit the ITC fund through examination of bank records. The Registry must report the results of each ITC audit conducted to the General Assembly, see KRS 121.230(5).

If the executive committee does not wish to retain ITC funds, checks may be endorsed to the state executive committee. However, the committee must continue to file annual ITC reports with the Registry showing that ITC funds were endorsed to the state party.

BUILDING FUND RECEIPTS – EXECUTIVE COMMITTEES ONLY

KRS 121.180(2); KRS 121.172

The state executive committee of a political party that has established a building fund account under KRS 121.172 shall make a full report, upon a prescribed form, to the registry, of all contributions received from any source, and expenditures authorized, incurred, or made, since the date of the last report for the separate building fund account, including:

For each contribution of any amount made by a corporation, the name and business address of the corporation, the date of the contribution, the amount contributed, and a description of the major business conducted by the corporation;

For other contributions in excess of one hundred dollars ($100), the full name and address of the contributor, the date of the contribution, the amount of the contribution, and the employer and occupation of each contributor. If the contributor is self-employed, the name under which he or she is doing business shall be listed;

The total amount of cash contributions received during the reporting period; and

A complete statement of expenditures authorized, incurred, or made. The complete statement of expenditures shall include the name and address of each person to whom an expenditure is made in excess of twenty-five dollars ($25), and the amount, date, and purpose of each expenditure.

EXPENDITURES

There are several things to keep in mind when making expenditures for the committee. It is possible that a committee 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 committee understand the requirements of the campaign finance law.

WHAT IS AN EXPENDITURE?

KRS 121.160(2)(c); KRS 121.175; KRS 121.180(6)(d); 32 KAR 2:200

An expenditure or disbursement includes reimbursement for actual expenses, a purchase or a payment made in support of or in opposition to a clearly identified candidate or slate of candidates, including expenses for administrative costs. All expenditures are reportable by the committee. No committee shall permit funds in its account to be expended for any purpose other than allowable expenditures.

When the committee makes a contribution to a candidate or slate of candidates it should provide the official committee name and address to the candidate or slate of candidates. The candidate's campaign needs this information in order to file complete an accurate campaign finance statements, *see Sample Campaign Contribution Card in Chapter 6*.

CONTRIBUTIONS TO CANDIDATES AND COMMITTEES

KRS 121.150(6)

The primary and general elections are separate elections. Committees may contribute in unlimited amounts to candidates or slates of candidates.

	To A Candidate Or Slate of Candidates	To a Permanent Committee (PAC) or Contributing Organization	To a Political Issues Committee	To any Executive Committee	To a Caucus Campaign Committee	To an Independent Expenditure-Only Committee	To an Inaugural Committee	To an Executive Committee Building Fund Account
Contributions From an Executive Committee	Unlimited	$3,500 per year[1] 121.150(10)	Subject to approval of supervising state executive committee 121.015(3)(f)	Unlimited Transfer of Funds between executive committees	$10,000 per year 121.150(11)	**Prohibited**	Subject to approval of supervising state executive committee 121.015(3)(f)	Unlimited
Contributions From a Caucus Campaign Committee	Unlimited	$3,500 per year[1] 121.150(10)	**Prohibited**	$10,000 per year 121.150(11)	$10,000 per year 121.150(11)	**Prohibited**	**Prohibited**	**Prohibited**

1 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).

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 by the executive committee, including but not limited to copiers, computers, automobiles, facsimile machines, and similar items
- Gifts and meals for volunteer committee workers
- Food and beverages provided at committee functions
- Stationery
- Communications with prospective voters or membership
- 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.

Expenditures That Are Prohibited
KRS 121.175; 32 KAR 2:200; KRS 121.055; KRS 121.150(2)

Kentucky law specifically provides that the following types of expenditures are **not allowable**:

- 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 or appliances used primarily outside the executive committee
- Charitable contributions to any religious, charitable, civic, eleemosynary, or other causes or organizations established primarily for the public good are expressly prohibited (except that 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).

- Expenditures which would bestow a private pecuniary benefit upon the executive committee members
- 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, or logo of the committee or a party-related communication
- A committee shall not 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
- The purchase of flowers, etc. for funerals and hospital stays are not allowable expenditures.

IN-KIND EXPENDITURES

If the committee gives something of value to a candidate or committee, the item needs to be assessed at a fair market value and reported accordingly. When the item is transmitted to the candidate or committee, the recipient should be informed of the value of the item so that it may be reported as an in-kind receipt on the candidate/committee report. *See Sample Campaign Contribution Card in Chapter 6.*

ITEMS NOT CONSIDERED EXPENDITURES

Transfers of Funds for Investment

Transfers of committee funds for investment are not expenditures. However, all interest earned from these funds must still be accounted for in "Receipts" on the committee'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 committee to prove that the expenditure was an allowable expense under KRS 121.175.

REPORTING OF EXPENDITURES

All expenditures, regardless of amount, must be recorded for both General Funds and ITC Funds (if applicable). 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.

BUILDING FUND EXPENDITURES

KRS 121.172

A state executive committee of a political party may establish a building fund. An Executive Committee Building Fund account may be used for expenditures related to the purchase, construction, maintenance, renovation, and repair of the state executive committee's main headquarters facility. Permissible expenditures from a building fund account shall be limited to payments for or purchases of: land; leases and property taxes; appliances and fixtures; utilities, pest control, lawn care, security, and trash removal;

equipment for Internet, telephone, cable or satellite television, or other communications services; building construction, expansion, or renovation; major and minor repairs to the state executive committee's main headquarters facility, including but not limited to the facility's roof, foundation, and structure, and to the facility's plumbing, HVAC, and electrical systems; and the services of contractors, subcontractors and other building design or construction professionals related to the state executive committee's main headquarters facility.

INDEPENDENT EXPENDITURES

KRS 121.015(7)(c), (12)(a); 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. Individuals, executive committees, caucus campaign committees and other groups who make independent expenditures exceeding $500 in the aggregate in any one election are required to report directly to the Registry.

Special Note: *Citizens United v. Federal Election Commission, 130 S.Ct. 876 (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.*

GENERAL PROVISIONS

AUDITS

KRS 121.120(1)(j); KRS 121.230(5)

The Registry may conduct random audits of receipts and expenditures of committees which have filed registration papers pursuant to KRS 121.170. The Registry is required to annually audit the records of ITC receipts and expenditures of executive committees receiving over $1,500 in ITC funds. The Registry may annually audit the ITC records of all other executive committees. As part of the audit process, the Registry may ascertain the amount of funds on deposit and may audit the committee fund through examination of bank records. The Registry must report the results of each ITC audit conducted to the General Assembly.

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 reported.

Additionally, the sale of items such as campaign hats and shirts and similar material must be disclosed as a fundraising event. See Chapter 6 for instructions on how to report these receipts.

RECORDS

Public Inspection of Reports

KRS 121.120(4)(d); KRS 121.180(8)

All reports filed by candidates and committees are available for public inspection and copying on the Registry's Online Searchable Database at https://kref.ky.gov. For more information call (502) 573-2226.

Record Retention

KRS 121.160(2)(d); KRS 121.230(2)

Committees are required to retain all receipted bills and accounts for six years from the date the last report is filed with the Registry. Records for ITC funds shall be kept for four years.

Custodian of Records

The committee must authorize someone to preserve the committee'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.

PROHIBITED ACTIVITIES

Solicitation of State Employees

KRS 121.150(2); 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 in general as a registered voter in an identified precinct as part of an overall plan to contact voters. In other words, you may not target state employees when soliciting contributions of services or money.

Vote Buying
KRS 119.205; KRS 121.055

A person may not offer to make an expenditure to any person, either to vote or withhold his vote, or to vote for or against any candidate or public question at an election.

POLITICAL ADVERTISING RATE

KRS 121.065(1)

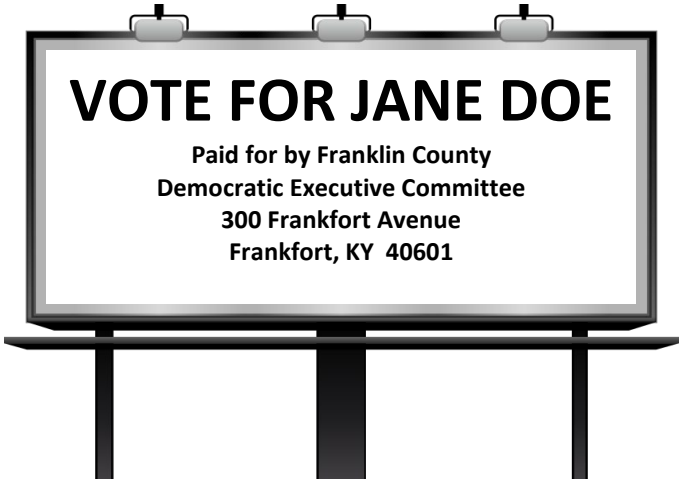
Entities that sell advertising space or time to the public, such as newspaper and magazine publishers, owners or lessors of billboards, and radio and television stations, may not charge fees for political advertising that are not comparable to those charged other advertisers.

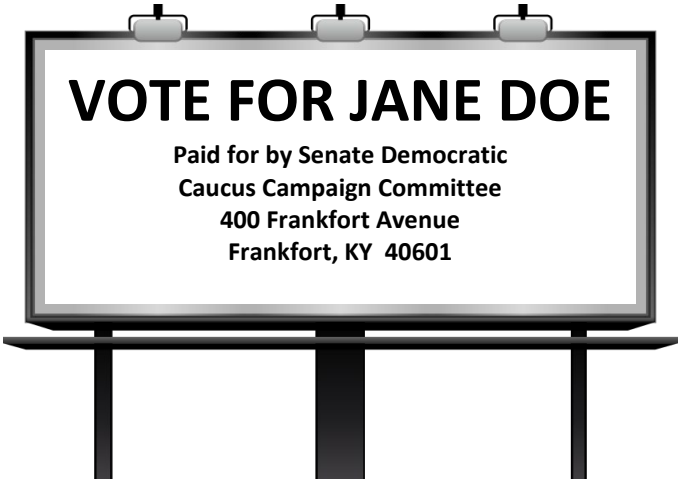
DISCLAIMERS

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.

This 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.





If a committee pays for the communication, the disclaimer must contain the **name and address** of the committee that paid for the ad: **Paid for by Franklin County Democratic Executive Committee, 300 Frankfort Avenue, Frankfort, KY 40601.** (*See example above*.)

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 and committee guidance and does not include all items which may be exempted.)

There is no specific location for the disclaimer to be printed and no specific font size that must be used. 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.

For television and radio broadcasts, compliance with the Federal Communication Commission's regulation regarding sponsored programs and broadcasts by candidates for public office shall be considered compliance with this section. See 32 KAR 2:110 for further information.

Frequently Asked Questions

1. What is the maximum allowable contribution to an executive committee or caucus campaign committee?

The maximum contribution limit to an executive committee or caucus campaign committee is $10,000 per calendar year (not per election). For example, if a contributor makes $10,000 in total contributions to a certain committee on January 1, 2027, that contributor cannot make any more contributions to that committee until the next calendar year. However, the contributor may contribute $10,000 to other committees.

2. What is an ITC check and how can these funds be used?

The Income Tax Check-Off program allows taxpayers to designate on their income tax forms two dollars ($2.00) to be forwarded to the political party of their choice. Fifty cents (.50) is forwarded to the executive committee in the taxpayer's county of residence and the remainder is forwarded to the designated political party's state executive committee.

Referred to as "ITC funds," these monies may be used only to support the party's candidates in a general election and for the administrative costs of maintaining a political party headquarters.

The Registry is required to annually audit the records of ITC receipts and expenditures of executive committees receiving over $1,500 in ITC funds, and may annually audit the ITC records of all other executive committees. The Registry must report the results of each ITC audit conducted to the General Assembly, pursuant to KRS 121.230(5).

3. What can I do with an ITC check? Must the executive committee have a separate account for this?

This check can be deposited in the executive committee's regular checking account, but it is better practice to maintain them in a separate bank account. Regardless, the general fund and the ITC fund must be reported separately on the committee's semi-annual election finance statements to the

Registry. If an executive committee does not wish to retain ITC funds, checks may be endorsed to the state executive committee, or sent back to the Department of Revenue. **DO NOT SEND THE CHECK TO THE REGISTRY.**

4. Can executive committees or caucus campaign committees accept corporate contributions?

No. Corporate contributions of any kind, monetary or in-kind, to executive committees or caucus campaign committees are prohibited pursuant to KRS 121.035, except for contributions to state executive committee building funds.

5. What is the maximum contribution an executive committee or caucus campaign committee can make to a candidate or a slate of candidates?

There is no limit on contributions made to a candidate or a slate of candidates from executive committees or caucus campaign committees.

6. What are the financial reporting requirements for executive committees or caucus campaign committees ?

All committees are required to file semi-annual reports, regardless of whether there is a scheduled election in a calendar year. The reporting periods are: January 1st through June 30th, and July 1st through December 31st of each calendar year. Reports are due by July 31 and by January 31, respectively, or the following business day. All reports must be received by the Registry **on or before** the Report Due Date.

7. What is Political Advertising?

Political Advertising is any communication advocating the election or defeat of any candidate, political party, or public issue. For example, Political Advertising would NOT include the announcement of a fish fry sponsored by a political organization unless the advertisement stated that the fish fry endorses a candidate.

8. If a committee makes or receives no contributions in a given reporting period, is it still required to file a report?

Yes. All committees must file reports whether or not they have had any financial activity.

9. Can an executive committee or caucus campaign committee make contributions to organizations such as the young woman's political organization or the young collegiate political organization?

No. Those organizations are primarily social in nature. However, funds may be expended for advertising with the organization so long as the expenditure furthers a candidacy.

10. Can partnerships contribute money to an executive committee or caucus campaign committee?

No. Under Kentucky's campaign finance law, "corporation" means any corporation, company, partnership, joint stock company, or association. Since corporations are prohibited from making contributions directly to candidates, slates of candidates, or committees, a partnership may not contribute money directly to a committee. However, non-corporate partners may contribute a maximum of $10,000 per calendar year individually from funds derived from the partnership. If a partnership check is issued, information from the partnership must be obtained listing the percentage of the contribution attributable to each partner.

11. Can LLCs and LLPs contribute to executive committees or caucus campaign committees?

No. Limited liability companies (LLCs) and limited liability partnerships (LLPs) are considered "corporations" under Kentucky's campaign finance law, and corporations are prohibited from making contributions directly to candidates, slates of candidates, or committees.

12. Can a registered lobbyist make contributions to an executive committee or caucus campaign committee?

This question should be referred to the Kentucky Legislative Ethics Commission. The commission enforces the code of Legislative Ethics and regulates conduct by legislators, lobbyists and the employers of lobbyists.

13. Can a husband and wife contribute $20,000 on one check from a joint account?

Yes, but the check must be signed by both spouses or a statement must be provided indicating the donative intent of the check.

14. Can executive committees or caucus campaign committees contribute money to more than one candidate?

Yes. Committees may contribute to more than one candidate or a slate of candidates and there is no limit on contributions made to candidates or slates of candidates from committees.

15. What is a filer number?

The Registry assigns a number to an executive committee or caucus campaign committee. This number should be used on any and all correspondence and/or reports being sent to the Registry.

16. How do I amend an electronically filed report?

Change the appropriate data on the transaction to be amended. Check the box designated as Amendment. Click on the Save button. This must be done for each transaction that is amended. Note: Only data that has previously been submitted to the Registry needs to be amended.

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.

Before attempting to complete any campaign finance forms, a thorough review of this Guide is necessary.

NEW TREASURER

KRS 121.160(4)

If the committee treasurer is removed, dies or resigns, the committee 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.

DUTIES OF THE TREASURER

KRS 121.160; 121.170(3)

All provisions of KRS 121.160 governing the duties and responsibilities of a candidate, slate of candidates or campaign treasurer apply to committees.

The selection of a committee treasurer is an extremely important decision, not only because he or she plays such an integral role in the committee, but also because the committee 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 or she may be subject to penalties for failure to file committee finance reports and failure to file complete and accurate reports.

Often, treasurers for committees are professional accountants 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 committee treasurer of corporate assets should be billed to the committee and paid for with committee funds. See 32 KAR 2:170 § 1(3) for further details.

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

- Deposit all contributions into the committee's account.
- Keep detailed records of ALL contributions. One of the best ways to accomplish this is to keep copies of contribution checks received. For all contributions, 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. For example, 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 committees. Contributions over $200 must be itemized; however, all contributions from committees must be accounted for separately from other receipts.

- Make or authorize all expenditures on behalf of the committee from the committee's account. Expenditures in excess of $25 must be made by check. 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 in the attempt to conceal payment to someone else.

Keeping and maintaining complete committee records from start to finish is essential. The lack of good records may lead to unnecessary time and effort spent looking for records at critical times. When deciding what kind of record-keeping system to implement, the treasurer should keep in mind that the Kentucky campaign finance law places great emphasis upon complete and full disclosure of committee finance information.

COMMITTEE BANK ACCOUNT

KRS 121.220

The first duty of a committee treasurer is to designate a bank depository in which the primary committee account will be maintained. Only a financial institution authorized to do business in Kentucky and insured by the FDIC may be designated as a committee depository. This must be done before receiving or spending any money for the campaign.

It is recommended that the committee open an account at a bank that provides copies of cancelled checks with the monthly statement. It may save the committee the extra expense of paying for check copies that may be needed at a later date. When applicable, ITC funds and General Account funds may be deposited into the same account, although it is recommended to have separate accounts. Regardless, the ITC funds must be reported as separate entries on the committee's report. The committee's account should be reconciled to the committee 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 (https://kref.ky.gov).

ELECTRONIC REPORTING

KRS 121.120(6); KRS 121.180(11)-(18)

KRS Chapter 121 requires electronic reporting of campaign finance data. Committees should consult the Registry's website at https://kref.ky.gov for information about how to get started filing electronically.

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.

Committees are required to file semi-annual reports for campaign funds and quarterly reports for State Executive Committee Building Fund accounts. First semi-annual reports will be filed for the period of January 1st through June 30th and be due on July 31st. Second semi-annual reports will be filed for the period July 1st through December 31st and be due on January 31st. If the deadline falls on a weekend or holiday, the reports are due the next business day.

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 committee's records. Contributions exceeding $200 in the aggregate per election are reported on the Itemized Receipts section of the Election Finance Statement. If the contribution is cash, anonymous or unitemized, it is recorded accordingly.

See sample Contribution Card on page 42. *This sample contribution card is suggested for use by committees to gather contributor information and is not a mandatory requirement of the Registry.*

What Does it Mean to "Itemize"?

The term "itemize" when used in this guide means to fully disclose the name and address of the contributor, date of the contribution, amount of the receipt, 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 major business, social or political interest represented by the PAC must be given.

What Does "Aggregate" Mean?

The term "aggregate" is used in this guide to indicate when a committee has to itemize a contribution. Once a single contributor's total contributions exceed more than $200 per election, the committee is required to itemize that contribution by providing the required contributor information on the report.

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

Campaign finance law does not require the treasurer to report detailed and exact accounts of contributions of $200 or less. However, internal records must be maintained to identify the sources of contributions as they occur in order to aggregate (combine) each individual or organization contribution with subsequent contributions by that particular individual or organization. (Contributions to committees are aggregated (combined) on a per contributor, per election basis for the purpose of monitoring contribution limits.) Therefore, KEFMS requires the treasurer to enter all of the information necessary in order to aggregate the contributions.

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 (Combining) Monetary and In-kind Contributions
KRS 121.150(6); KRS 121.150(11)

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

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

Keep detailed and exact accounts of contributions of any amount made to the committee by a Permanent Committee. Your records should disclose the name of the Permanent Committee, its address, date of the contribution, amount contributed, and a description of the major business, social, or political interest represented by the Permanent Committee.

Contributions from Spouses
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 $20,000 for a calendar year), as long as both sign the check or an attached statement.

Remedying an Excessive Contribution
Accepting a contribution in excess of the contribution limit is a violation. When a committee receives a contribution that exceeds the donor's aggregate limit for the calendar year the committee should immediately return the contribution. The committee should keep a written record or photocopy of each returned contribution for its records.

If the contribution check has been deposited, the committee must report it. The committee 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 committee could 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 Committee receives an unwanted contribution, the contribution should be returned to the donor without depositing it. If the Committee returns the check without depositing it, the contribution does not have to be reported. The Committee should keep a written record or photocopy of each returned contribution. If the contribution is deposited in the Committee's account, it must be reported.

Refund of a Contribution
When a committee refunds a contribution to a donor, the committee must record the refund as a "receipts adjustment" (also known as a "negative receipt") rather than as a committee expenditure. If the committee 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).

If the committee 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 committee reports the receipt of a check and later finds it cannot be negotiated because of insufficient funds in the donor's account, the committee should deduct the amount of the check on its next report. If the committee 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). If the committee 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 committee should not report any investment as an expenditure, since the money is still an asset. A committee must report interest income received during the reporting period in the "Other Receipts" category.

REPORTING THE EXPENSES OF THE COMMITTEE

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 committee and only from funds which have first been deposited into the committee account.

Reporting Expenditures
KRS 121.160(2)(c)
Each expenditure must be reported on Expenditures Schedule 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 121.180(2); 32 KAR 2:200

The treasurer must make all expenditures from the committee account. All expenditures must be recorded and the report must disclose the date, amount and purpose. If the expenditure is over $25, it must be paid by check, debit or electronic, and in addition to the date, amount and purpose, the committee must report name, address and occupation of the payee. However, it is recommended that all expenditures be made by check from the committee account. See also "Vote Hauling" on page 44.

For each expenditure the committee makes, it must maintain a receipt, invoice, statement, or contract to support it. The committee must retain these documents for six years from the date the committee's report is filed.

When the Committee Makes a Contribution
When the committee makes a contribution to a candidate, the committee must provide the candidate with the committee's complete name and address. See sample Campaign Contribution Card on the next page.

Sample Campaign Contribution Card

In order for you to help the candidates you support, we suggest that the following information is provided with each contribution.

Campaign Contribution Card*

_____

Complete Committee Name (Not Acronym)

_____

Committee Address:

_____

City, State, Zip: **Phone:**

_____

Kentucky Registry Account Number

Monetary Contribution Amount: $_____

In-Kind Contribution Amount: $_____

Description of In-Kind Contribution: _____

_____

_____

**This sample contribution card is suggested for use by committees to gather contributor information and is not required by the Registry.*

Each Committee should create a form with the above listed information. This may be duplicated and enclosed with each contribution that is made to a candidate.

Candidates will be most appreciative to have this information provided.

OTHER EXPENDITURES

Joint Expenditures
KRS 121.160(2)(e)

If advertising is purchased in conjunction with another organization, each organization must pay for its share of the cost with a separate check, rather than one organization paying for the total cost and being reimbursed by the other organization. This method of paying for joint advertising ensures that the committee complies with KRS 121.160(2)(e). Remember that the committee 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" on the Schedule 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 committee should enter supplemental information to its report.

For example, payments made on behalf of the committee by an agent hired by the committee (i.e., advertising agency, consultant, credit card expenses) must be fully disclosed on the committee'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 committee 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 committee in an attempt to conceal a payment to someone else.

If a member of the committee does use personal funds for committee related expenditures, the committee treasurer should require the original receipts and invoices obtained by that individual to be submitted at the time the committee reimburses the individual.

Vote Hauling
KRS 119.205(5); 32 KAR 2:200 § 1(4)

The law provides 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 committee 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 a expenditure by name, address and occupation.

EVENTS

KRS 121.180(5)

The Events Schedule is used to report fundraising activity and the date of events. If the event raises funds, the total gross receipts from each event, as well as any expenses, must also be reported.

Events such as rallies, dinners, luncheons and testimonials are considered fundraising events. 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 a fundraising event. The entire purchase price of the item is considered a contribution.

DEBTS AND OBLIGATIONS

Loans

All loans received by the committee from individuals or a bank must be itemized and continuously reported until repaid. 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 committee must report the receipt of a loan as an "Other Receipt." This is recorded on Itemized Receipts Schedule and also recorded on Debts and Obligations Schedule of the Election Finance Statement.

Loan Repayments
A repayment of a loan is not 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(7)

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 Committee

An Election Finance Statement is incomplete if it fails to include debts the committee 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 are automatically transferred to a Summary Page in KEFMS. 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 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 effects 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

Committee Election Finance Statements are to be filed with the Registry of Election Finance through the Kentucky.gov website (https://secure.kentucky.gov/kref/financial/committee).

HOW TO FILE REPORTS

Creating a Kentucky.gov User Account

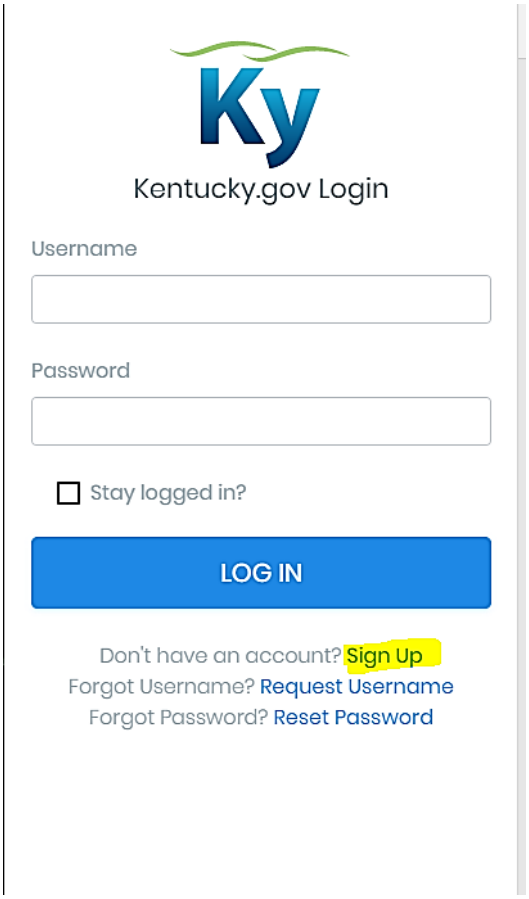
You must first create a Kentucky.gov User Account before you can file your Election Finance Statements.

Step-by-step instructions for creating your Kentucky.gov Single Sign On (SSO) are below.

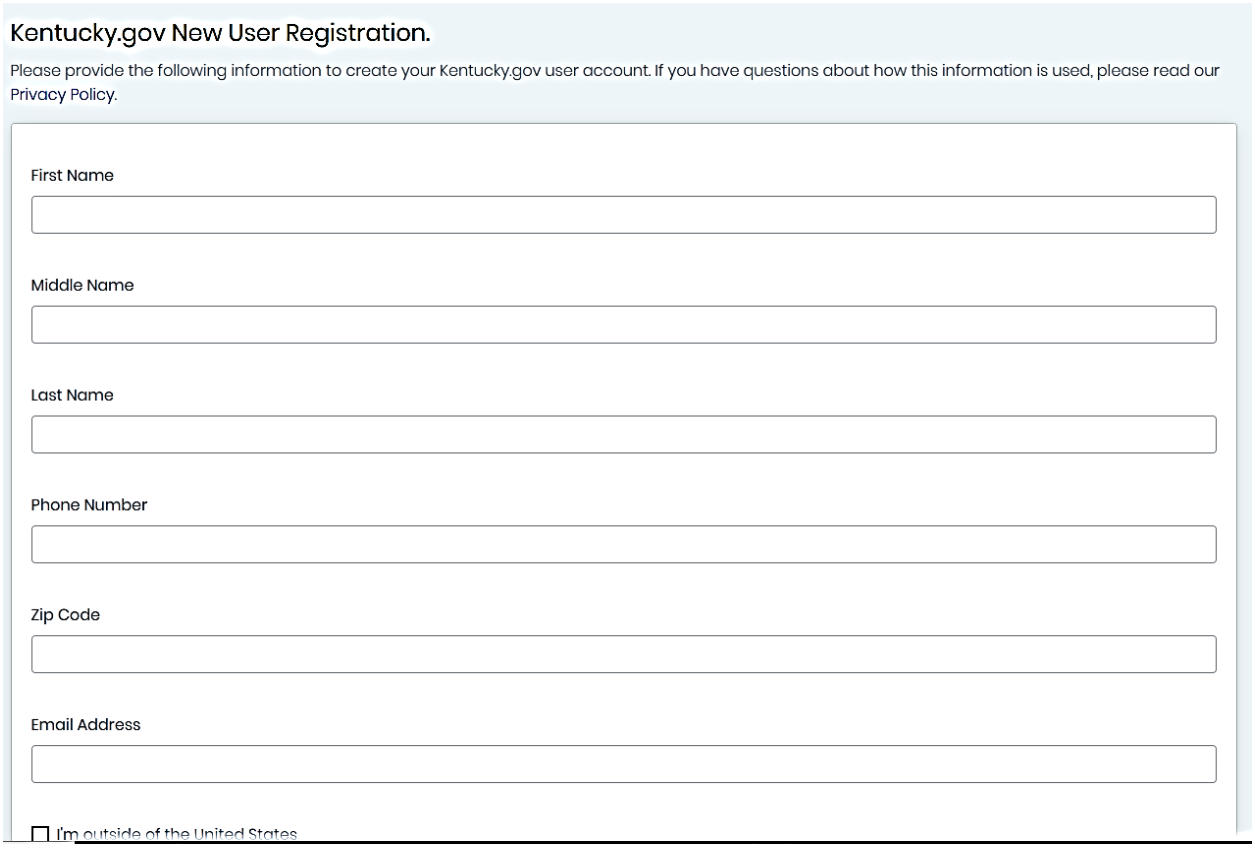
You will need to go to the https://secure.kentucky.gov/manageaccount Registration Page to create a Kentucky.gov user account.

- REGISTER

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



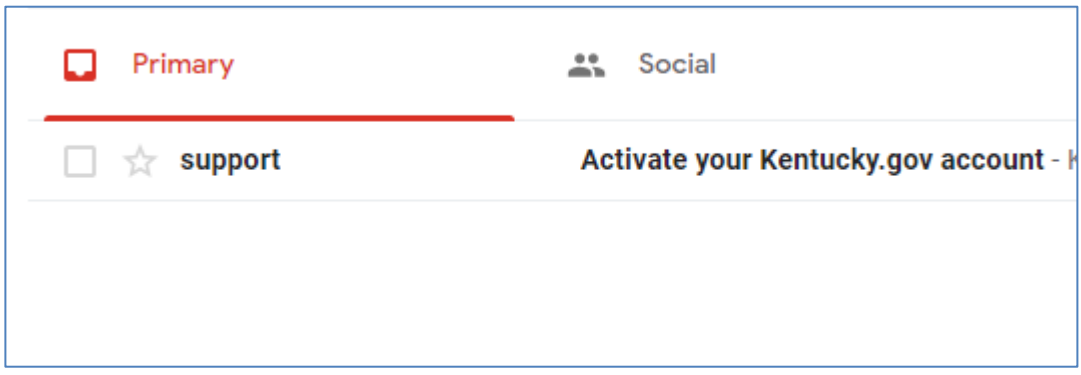
Enter your account information and click the **Complete Registration** button at the bottom of the page.



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.

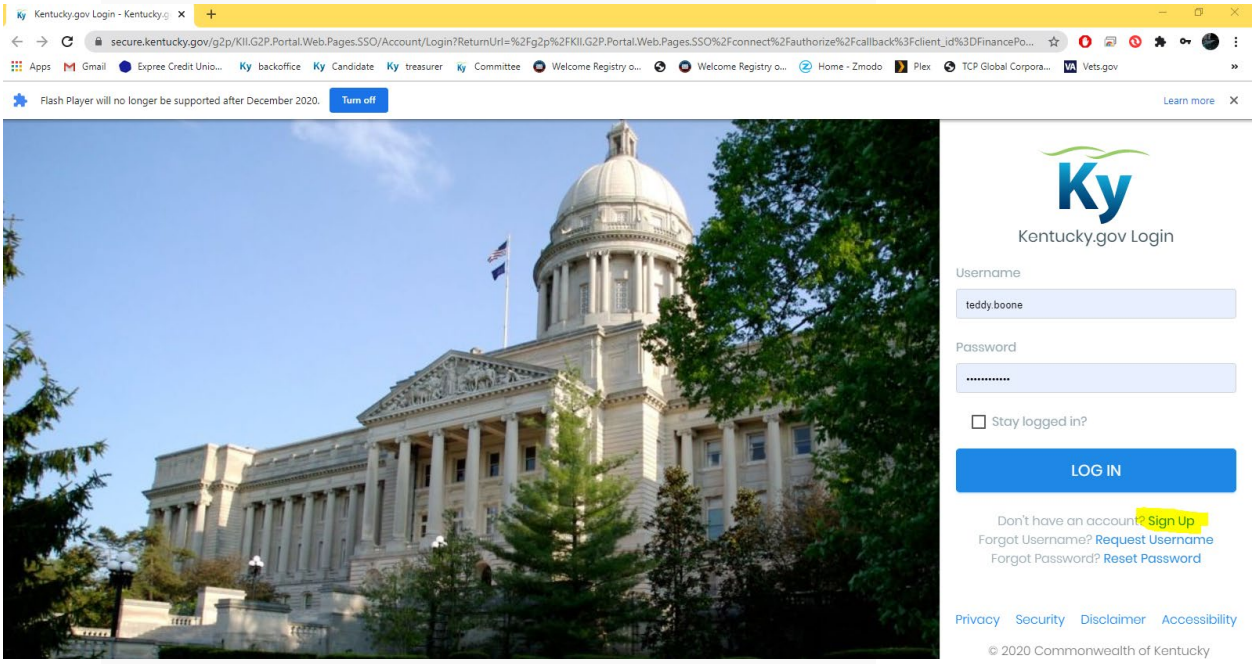


SSO ACCOUNT CREATED

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

Logging in to your Committee Kentucky.gov User Account

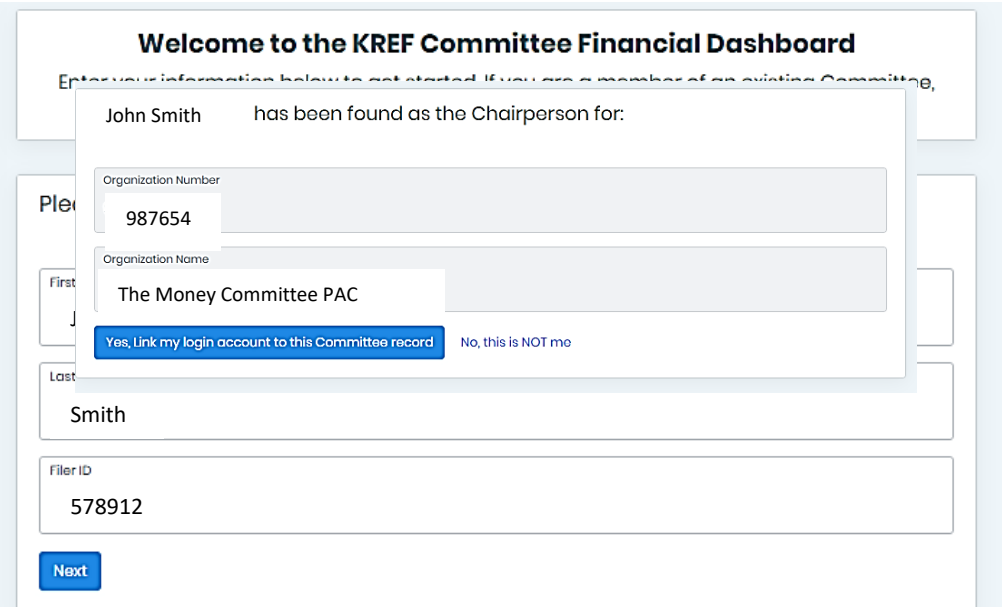
1. Click on the following link. https://secure.kentucky.gov/kref/financial/committee



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)

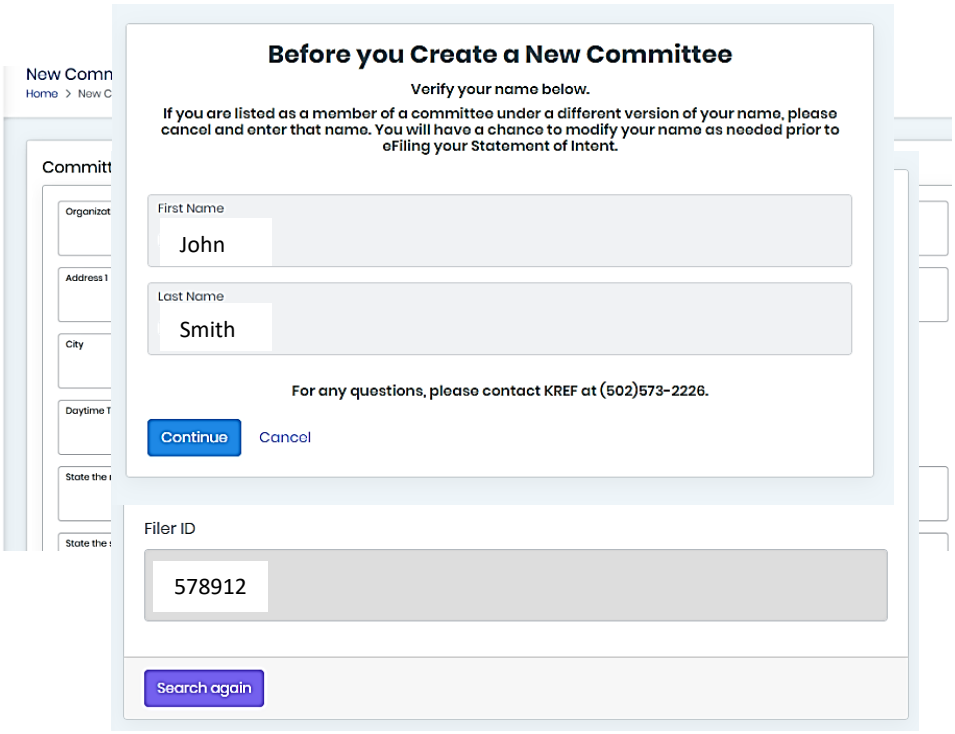
3. Once you sign in, you will need to associate yourself with your committee. If you have issue please call the office at 502-573-2226.

4. You will need to fill out all three fields and your name has to be the same name you used to start the committee. Once filled in hit next.

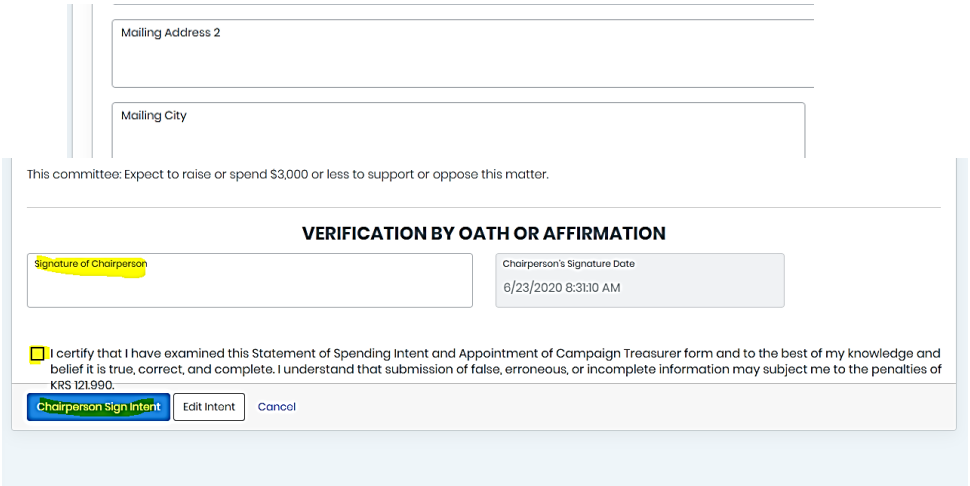


5. Now the system is going to look for you. If it finds you, you will see the following screen. If that is you click the Yes, link my login account to this committee record. Now skip to number 16.

6. If the system does not find you and you know you have a committee then click search again button and try a different name. if you're not sure of the information call the office at 502-573-2226.
7. Once linked skip to number 16. If you are, a new committee just hit next. You will be asked to verify that you want to create a new committee. Click continue.
8. If you are a new committee just hit next. You will be asked to verify that you want to create a new committee. Click continue.



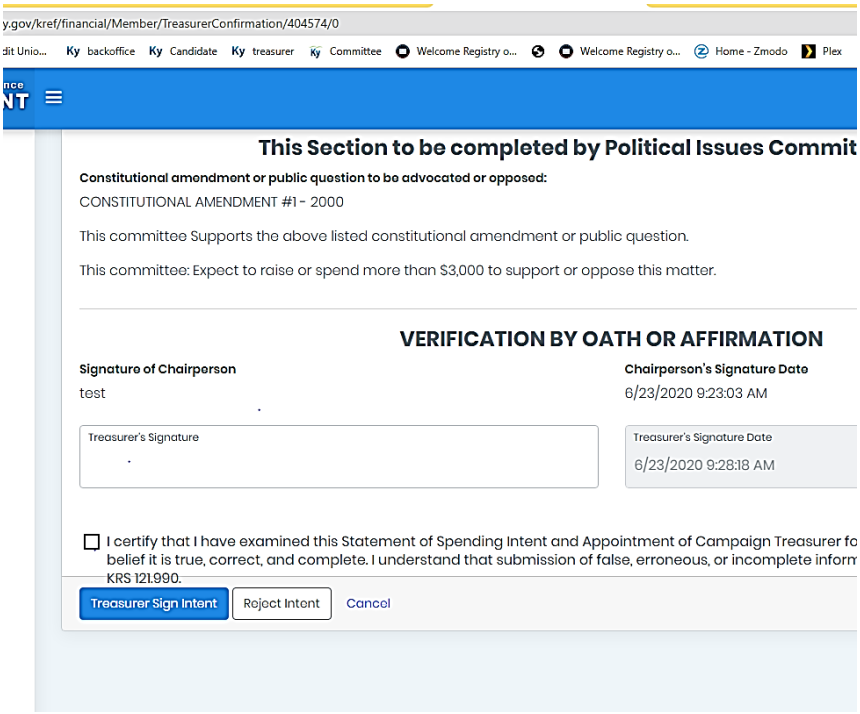
9. Fill in the following information. Only the Chairperson can create a new committee.
10. Once filled out click on Continue at the bottom of the screen.
11. Next you will verify all information then sign the form at the bottom of the page by typing in your name and clicking the little square box and 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 treasure.

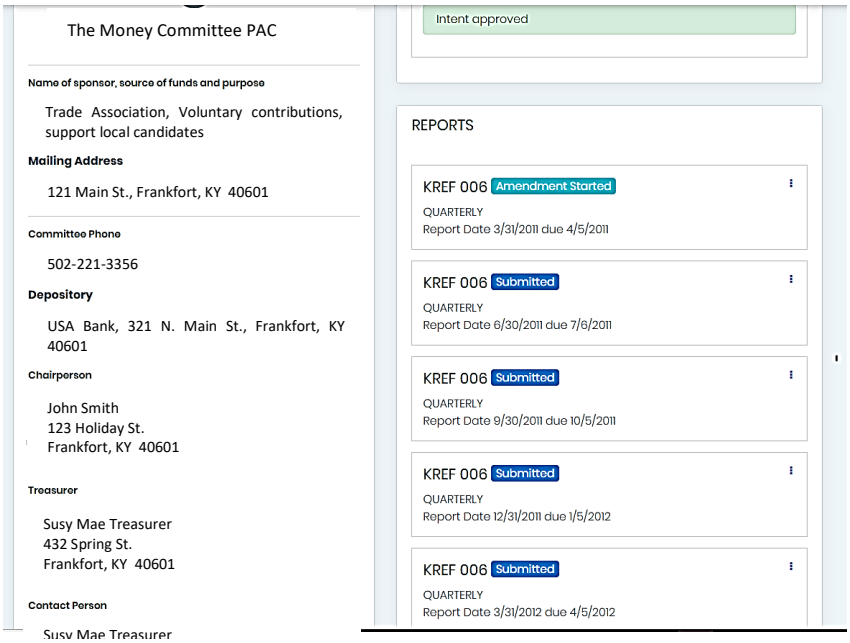
13. Once the treasure checks their email they will accept the invite and then be sent to log in. If the treasurer does not have a user name and password please refer to the step-by-step instruction on creating a Kentucky.gov Single Sign On (SSO)

14. Once logged in, the treasure 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 Treasure Sign Intent.

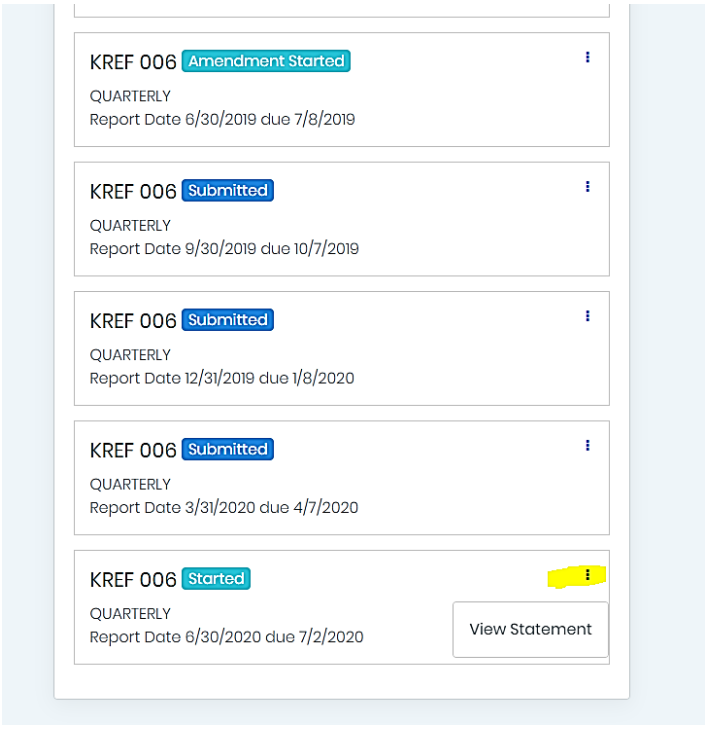


15. Once the treasure has signed and submitted the intent, then it goes to KREF for approval. Once approved the chairperson will receive an email that it has been approved.

16. Once approved, the chairperson or treasure can login and start the Committee's 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. The statement will open and you can start recording receipts.

WHEN TO FILE REPORTS

Reporting Period
KRS 121.180

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 (i.e., if the previous report ended on the 30th then the next report should start on the 1st). 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 committee's bank balance before the report is filed.

Reporting Schedule
KRS 121.180

All committees are required to file semi-annual reports, regardless of whether there is a scheduled election in a calendar year. The reporting periods are: January 1st through June 30th, and July 1st through December 31st of each calendar year. Reports are due 30-days after the end of each reporting period. All reports must be received by the Registry **on or before** the Report Due date.

See Report Dates at the end of this Chapter.

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 a receipt.

The balance on a bank statement is always reconcilable, and the treasurer should continue until the bank statement agrees exactly with the reported transactions.

FILING AMENDMENTS

The committee must file an amended report if it discovers that an earlier report contained erroneous or incomplete information. The committee 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 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

REGISTRY PROCEDURES

COMPLAINTS 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 not 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 Agreement

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:

- To cease and desist violations of the law;
- To file required reports or other documents or information;
- To pay a penalty not to exceed $200 a day, up to a maximum total fine of $5,000, for failure to file any report, payment of an administrative fee, or other document or information required by law until the report, fee payment, document, or information is filed; except that there shall be no maximum fine for candidates for statewide office; or
- To pay a penalty not to exceed $5,000 per violation for acts of noncompliance with provisions contained in KRS Chapter 121.

Upon compliance with the conciliation agreement by Respondent and final approval by the Registry, no further action will be taken in this matter. However, if no conciliation agreement is reached, the Registry shall conduct an administrative hearing. The provisions of KRS Chapter 13B shall apply to all Registry administrative hearings except for the provisions of KRS 13B.030(2)(b). Violators may be ordered to comply with the same provisions discussed above. A party adversely affected by the Registry's final order may appeal to Franklin Circuit Court within thirty (30) days after the date of the Registry's final order.

Conciliation agreements and final orders of the Registry may be enforced in Franklin Circuit Court or other court of competent jurisdiction.

It should be noted that, pursuant to administrative regulations promulgated by the Registry, failure to comply with the reporting requirements contained in KRS 121.180 shall constitute prima facie evidence of probable cause to believe a violation has occurred. The General Counsel and Executive Director may immediately enter into conciliation negotiations with the Respondent.

Referrals for Prosecution
KRS 121.140(6); KRS 121.990

If the Registry determines there is probable cause to believe that campaign finance law has been violated knowingly, the Registry will refer the violation to the Attorney General for prosecution. A violation committed knowingly constitutes a Class D felony. The Attorney General may request the General Counsel for the Registry or the appropriate County or Commonwealth's Attorney to prosecute the matter.

Right to Appeal
KRS 121.140(5)

Any person directly involved or affected by a final decision of the Registry, other than a referral for prosecution, may appeal the final decision within 30 days after the date of the Registry's Order. Appeals may be brought in Franklin Circuit Court.

PENALTIES
KRS 121.990

The penalty for knowingly violating the provisions of KRS Chapter 121 may result in conviction of a Class D felony. Substantial civil penalties may also be assessed for violations committed not knowingly.

Corporations convicted of knowingly violating the campaign finance laws stand to have their corporate charters revoked or lose their ability to do business in Kentucky and face substantial fines. In the case of a knowing violation by an individual, a Class D felony conviction may result. *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 a 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 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, it shall be a defense against any sanction provided by law or administrative regulation. 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 are available on the Registry's website at https://kref.ky.gov. Advisory Opinions are listed by topic and by year.

COMPLYING WITH OTHER LAWS

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

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
502-564-4850
www.abc.ky.gov

The Legality of Raffles, Drawings or Other Games of Chance

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

GENERAL INFORMATION

Candidate or Election Questions
Kentucky Secretary of State
Elections Division
502-564-3490
www.sos.ky.gov

Determine Whether a Business is Incorporated
Kentucky Secretary of State
Corporations 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
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 the 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
PO Box 694
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 $200 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 $200 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 $100 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.