



# PERMANENT COMMITTEE GUIDE TO CAMPAIGN FINANCE

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**KENTUCKY REGISTRY OF ELECTION FINANCE**

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<http://www.kref.ky.gov>

KREF 016/Revised 10/2022

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# INTRODUCTION

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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 ([www.kref.ky.gov](http://www.kref.ky.gov)), or by contacting the office.

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

*John R. Steffen*

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



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# USING THIS GUIDE

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## 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

## GETTING MORE HELP

### ***Advisory Opinions***

*KRS 121.135; 32 KAR 2:060*

Any person or group requiring a clarification of the Kentucky campaign finance law regarding a specific activity or transaction that the person or group plans to undertake may request an Advisory Opinion from the Registry. Advisory Opinion requests should be addressed to the General Counsel, Kentucky Registry of Election Finance, 140 Walnut Street, Frankfort, KY 40601. The Advisory Opinion process is explained in greater detail on page 53.

### ***Registry Staff Assistance***

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

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

### ***Free Publications***

The Registry publishes brochures and other publications on several aspects of Kentucky campaign finance law on its website, [www.kref.ky.gov](http://www.kref.ky.gov). Anyone who may become subject to Kentucky campaign finance law, whether the person is seeking office for the first time, a seasoned veteran of the political process, or members of the general public who have 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 <http://www.kref.ky.gov>. Information on the site includes:

- Online Searchable Database
- Candidate Information
- Statistical Information
- Contribution Limits Chart
- Reporting Dates/Events
- Electronic Filing Instructions
- Brochures
- Guidebooks
- Registered PACs in Kentucky
- 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. As a result of recent legislation (2019 Senate Bill 4), all candidates, slates of candidates, committees, and contributing organizations will be required to electronically submit all required campaign finance reports to the Registry of Election Finance beginning with the 2020 Primary election. See KRS 121.120(6)(i) and 121.180(16). The Registry's electronic filing system will be provided 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.

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# WHAT IS A PERMANENT COMMITTEE

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A Permanent Committee, also referred as a Political Action Committee (PAC), is committees made up of a group of people sharing a common interest and supporting those interests by advocating the election or defeat of candidates, slates of candidates, or political parties. A Permanent Committee may contribute to candidates, and other committees.

## WHO NEEDS TO REGISTER AS A PERMANENT COMMITTEE IN KENTUCKY

KRS 121.015(3)(d); KRS 121.170(1)

Any group that has as a primary purpose expressly advocating the election or defeat of a candidate(s) or political party meets the definition of a Permanent Committee. A group that meets this definition must register with the Registry of Election Finance. KRS Chapter 121 regulates Permanent Committees and defines what they must do to operate in Kentucky. (See Federally Registered PACs below for exceptions to this statute.)

### *Definition of a Permanent Committee (PAC) or (Political Action Committee)*

KRS 121.015(3)(d)

...a group of individuals, including an association, committee, or organization, other than a campaign 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 (1) or more clearly identified candidates, slates of candidates, or political parties, which functions on a regular basis throughout the year...

## FEDERALLY REGISTERED PACS

KRS 121.170(1), (5)-(6)

Federally registered, out-of-state Permanent Committees are exempt from registering as a Permanent Committee in Kentucky. However, they must still meet certain reporting requirements. Federally registered out-of-state permanent committees must file with the Registry a copy of their federal registration form (FEC Form-1) and a copy of their finance report (FEC Form-3X) when a contribution is made to a non-federal Kentucky candidate.

Although federally registered out-of-state permanent committees are exempt from Registration under KRS 121.170(1), federal committees that have their office within the boundaries of the Commonwealth of Kentucky and contribute to non-federal Kentucky candidates are not exempt. In establishing a permanent committee in Kentucky, a PAC is consenting to the laws of the Commonwealth of Kentucky.

## PERMANENT COMMITTEE (PAC) VS CONTRIBUTING ORGANIZATION

KRS 121.015(4)

Groups formed for a purpose other than expressly advocating the election or defeat of a candidate or political party, which merely make an occasional contribution, do not fit the definition of a Permanent Committee. See Appendix B on page 59 for a definition of “Contributing Organization.”

## HOW TO REGISTER AS A PERMANENT 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.

  
 Kentucky.gov Login

Username

Password

Stay logged in?

**LOG IN**

Don't have an account? [Sign Up](#)  
 Forgot Username? [Request Username](#)  
 Forgot Password? [Reset Password](#)

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

**Kentucky.gov New User Registration.**

Please provide the following information to create your Kentucky.gov user account. If you have questions about how this information is used, please read our Privacy Policy.

First Name

Middle Name

Last Name

Phone Number

Zip Code

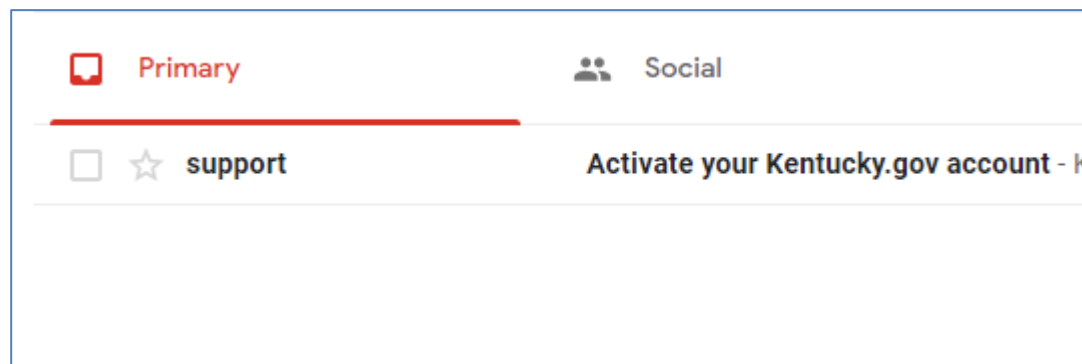
Email Address

I'm outside of the United States

**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).



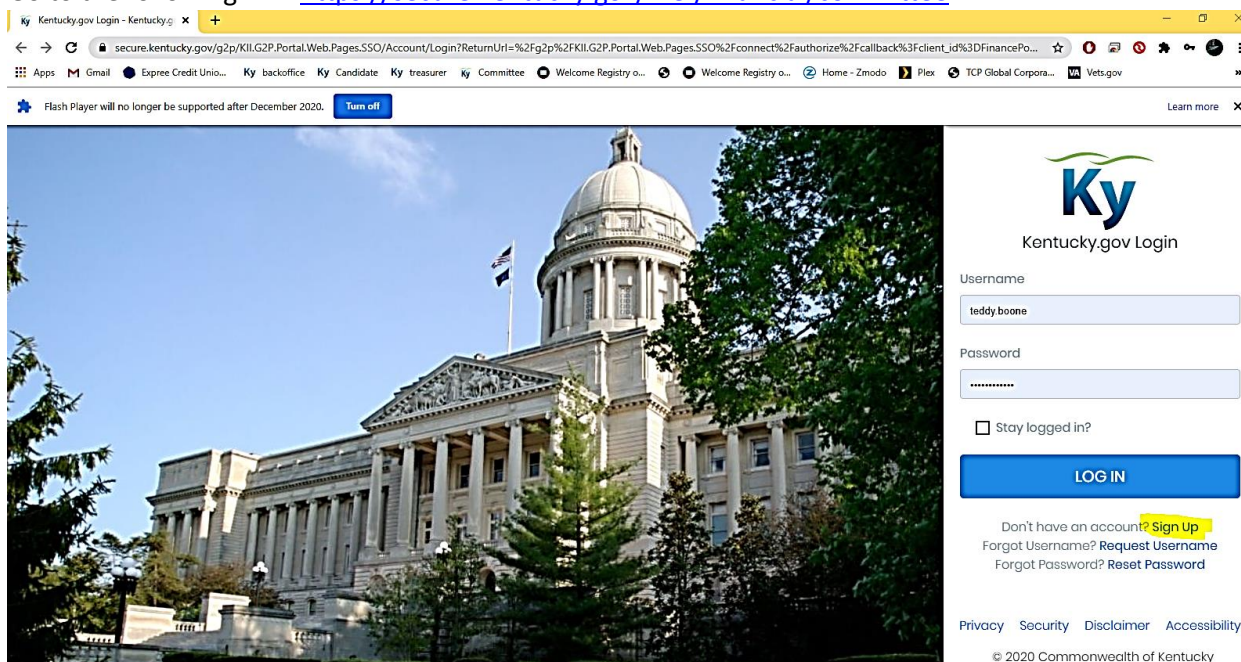
- Click on the activation link in the activation email.

**SSO ACCOUNT CREATED**

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

## 2. 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”.

### Before you Create a New Committee

Verify your name below.

**If you are listed as a member of a committee under a different version of your name, please cancel and enter that name. You will have a chance to modify your name as needed prior to eFiling your Statement of Intent.**

First Name

Last Name

For any questions, please contact KREF at (502)573-2226.

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

**New Committee**  
Home > New Committee

**Committee**

OrganizationName

Address1 Address 2

City State (Select) Zip Code

Daytime Telephone Number Select County

State the name of sponsor

State the specific source of funds.

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

Mailing Address 2

Mailing City

Primary Phone Number

Email Address

Continue Cancel

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.

This committee: Expect to raise or spend \$3,000 or less to support or oppose this matter.

**VERIFICATION BY OATH OR AFFIRMATION**

Signature of Chairperson Chairperson's Signature Date  
6/23/2020 8:31:10 AM

I certify that I have examined this Statement of Spending Intent and Appointment of Campaign Treasurer form and to the best of my knowledge and belief it is true, correct, and complete. I understand that submission of false, erroneous, or incomplete information may subject me to the penalties of KRS 121.990.

Chairperson Sign Intent Edit Intent Cancel

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



### 3. 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.

ky.gov/kref/financial/Member/TreasurerConfirmation/404574/0

dit Unio... Ky backoffice Ky Candidate Ky treasurer Ky Committee Welcome Registry o... Welcome Registry o... Home - Zmodo Plex

**This Section to be completed by Political Issues Committee**

**Constitutional amendment or public question to be advocated or opposed:**  
 CONSTITUTIONAL AMENDMENT #1 - 2000

This committee Supports the above listed constitutional amendment or public question.

This committee: Expect to raise or spend more than \$3,000 to support or oppose this matter.

**VERIFICATION BY OATH OR AFFIRMATION**

**Signature of Chairperson**  
 test

**Chairperson's Signature Date**  
 6/23/2020 9:23:03 AM

**Treasurer's Signature**

**Treasurer's Signature Date**  
 6/23/2020 9:28:18 AM

I certify that I have examined this Statement of Spending Intent and Appointment of Campaign Treasurer for belief it is true, correct, and complete. I understand that submission of false, erroneous, or incomplete information is a violation of KRS 121.990.

**Treasurer Sign Intent** **Reject Intent** **Cancel**

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

4. **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.



Kentucky.gov Login

Username

Password

Stay logged in?

Don't have an account? [Sign Up](#)

Forgot Username? [Request](#)

[Username](#)

Forgot Password? [Reset Password](#)

Find Candidate  
Home > Find Candidate

**Welcome to the KREF Candidate Financial Dashboard**  
Enter your information below to get started. If you have run for an office in Kentucky before, please enter your name as previously submitted.

Please enter the following information:

First Name

Last Name

Date of Birth

Or please supply an Existing KREF Candidate number, if known:

Candidate Number

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.

Your Name has been found as the Chairperson for:

Organization Number  
418431

Organization Name  
Political Action Committee PAC

[Yes, Link my login account to this Committee record](#) [No, this is NOT me](#)

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.

Your account cannot be found with the information you have provided. Please review and attempt again or call KREF at: [\(502\) 573-2226](tel:502-573-2226)

First Name

Last Name

Filer ID


[Search again](#)

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

Intent approved

**REPORTS**

KREF 006 <b>Amendment Started</b> QUARTERLY Report Date 3/31/2011 due 4/5/2011	⋮
KREF 006 <b>Submitted</b> QUARTERLY Report Date 6/30/2011 due 7/6/2011	⋮
KREF 006 <b>Submitted</b> QUARTERLY Report Date 9/30/2011 due 10/5/2011	⋮
KREF 006 <b>Submitted</b> QUARTERLY Report Date 12/31/2011 due 1/5/2012	⋮
KREF 006 <b>Submitted</b> QUARTERLY Report Date 3/31/2012 due 4/5/2012	⋮



Click “view statement”.

A screenshot of a web interface showing a list of five quarterly reports for KREF 006. Each report entry includes a status label (Amendment Started, Submitted, or Started), the report type (QUARTERLY), and the report date with a due date. The bottom-most report, dated 6/30/2020 due 7/2/2020, has a 'View Statement' button next to it. A blue arrow points to this button.

KREF 006	Amendment Started	QUARTERLY	Report Date 6/30/2019 due 7/8/2019
KREF 006	Submitted	QUARTERLY	Report Date 9/30/2019 due 10/7/2019
KREF 006	Submitted	QUARTERLY	Report Date 12/31/2019 due 1/8/2020
KREF 006	Submitted	QUARTERLY	Report Date 3/31/2020 due 4/7/2020
KREF 006	Started	QUARTERLY	Report Date 6/30/2020 due 7/2/2020

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

A screenshot of a PAC dashboard. The top navigation bar includes 'Committee' and 'BONNIE HARRIS'. The main content area is divided into several sections:

- Committee Info:** Political Action Committee PAC, 123 Main Street, Frankfort, KY 40601. Lists roles for Chairperson (Bonnie Harris), Treasurer (Janet Lee), and Contact Person (Jimmy Conrath).
- Reports:** A table showing a report for KREF 006 for the quarter ending 9/30/2022, due 10/2/2022.
- Upcoming Statements:** A table listing upcoming quarterly reports for 10/31/2022, 11/30/2022, 12/31/2022, 1/31/2023, and 2/29/2023.

**COMMITTEE AFFILIATION**

KRS 121.150(7) and 32 KAR 2:190

32 KAR 2:190 limits the maximum contribution for affiliated committees and contributing organizations. Committees affiliated by the structure of their by-laws, registration, or membership, etc. (including international, national, state and local unions or subordinate organizations) are considered one committee for the purpose of applying the maximum contribution limit. See page 6.

**OFFICER REGISTRATION**

*KRS 121.170(1), (3)*

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

**PERMANENT COMMITTEE REPORTING**

*KRS 121.180(6)*

All permanent committees shall submit an electronic report within two (2) business days after the last day of the first calendar quarter following the registration of the committee. Permanent Committees shall continue reporting for each succeeding calendar quarter until the committee terminates. Any report the Registry receives within two (2) business days after the end of the reporting period shall be deemed timely filed. (Quarter end dates are: March 31<sup>st</sup>, June 30<sup>th</sup>, September 30<sup>th</sup>, and December 31<sup>st</sup>.)

Officers of the PAC should study this guide thoroughly before accepting contributions or making expenditures. If any questions remain, call the Registry before proceeding.

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# CONTRIBUTIONS AND OTHER RECEIPTS

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## WHAT IS A CONTRIBUTION?

The term “contribution” not only encompasses money, but also goods, advertising and services given to a PAC. 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 PAC;
- Payment by any entity other than the PAC, or its authorized treasurer, of compensation for the personal services of another person which are rendered to the PAC;
- Goods, advertising, or services with a value of more than \$100, in the aggregate, in any one (1) election which are furnished 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 PAC or its authorized treasurer for any goods or services with a value of more than \$100 in the aggregate, in any one (1) election which are utilized by the PAC.

## TYPES OF CONTRIBUTIONS

### ***Monetary Contributions***

KRS 121.015(6)(a)

A contribution of money to a PAC 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 13.

### ***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 PAC’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 PAC is also considered an in-kind contribution to the PAC.

In-kind contributions are treated as any other contribution and are subject to the same contribution limits and reporting requirements. Contribution limits are discussed on pages 10-13.

**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 PAC or campaign without making a contribution. In-kind contributions that are valued at less than \$100 do not qualify as contributions until the aggregate value per contributor exceeds \$100 per election. For a PAC to determine whether a contributor has exceeded the \$100 limit, it must keep itemized records on all contributors.

Volunteer and unpaid services are a contribution. Payment by a contributor other than the PAC to compensate the personal services of another rendered to the PAC is a contribution, regardless of the amount of the payment.

**The Value of Discounts**

32 KAR 2:170, § 2(3)

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

**Goods**

32 KAR 2:170, § 2(3)

Goods, such as equipment, supplies, mailing lists and facilities, are valued at the price the item or facility would cost if purchased or rented at the time the contribution is made. For example, if someone 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. If 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.

***Proceeds from Sales***

KRS 121.180(5)

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

***Admission Tickets and Items for Purchase***

KRS 121.175(1); 121.150(10)

A member of the General Assembly may utilize funds in his or her campaign account to purchase items up to \$100 at a political party function, a caucus campaign committee function, auction, or fundraiser. The total purchase of items or admission tickets should not exceed \$2,000 in one calendar year.

***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*****Natural Person***

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

***Minor***

KRS 121.150(5)

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

***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, joint stock companies, and limited liability companies.

***Contributing Organization***

KRS 121.015(4)

A "contributing organization" is a group of individuals that merely contributes to candidates or slates of candidates from time to time, from funds derived solely from within the group and not solicited or received from sources outside the group itself. Contributing organizations must report to the Registry when any contributions it makes exceed \$100. Before commencing any activity, the group must create a Kentucky.gov User Account at <https://secure.kentucky.gov/manageaccount>. (See page 39 for Step by Step Instructions.)



**State or County Executive Committee**

KRS 121.015(3)(e), 32KAR 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)(b)

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

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

**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.

**CONTRIBUTION LIMITS**

KRS 121.150(6)

Individuals may contribute to permanent committees (PACs) or permanent committees, their subdivisions, and affiliates up to \$2,000 per year. See next page for further details.

**Contribution Limits<sup>1</sup>**  
(Effective January 1, 2021)

	From an Individual	From a Permanent Committee (PAC) <sup>2</sup>	From a Contributing Organization <sup>2</sup>	From a Corporation	From an Executive Committee	From a Caucus Campaign Committee
To a Candidate or Slate of Candidates, or Candidate Campaign Committee	\$2,000 per election <sup>3</sup> 121.150(6)	\$2,000 per election <sup>3</sup> 121.150(6)	\$2,000 per election <sup>3</sup> 121.150(6)	<b>Prohibited</b> 121.025 & 121.035	Unlimited	Unlimited
To a Permanent Committee (PAC) or Contributing Organization	\$2,000 per year <sup>3</sup> 121.150(10)	\$2,000 per year <sup>3</sup> 121.150(10)	\$2,000 per year <sup>3</sup> 121.150(10)	<b>Prohibited</b> 121.025 & 121.035	\$2,000 per year <sup>3</sup> 121.150(10)	\$2,000 per year <sup>3</sup> 121.150(10)
To a Political Issues Committee	Unlimited	Unlimited	Unlimited	Unlimited 121.035(3)	Unlimited	Unlimited
To an Executive Committee	\$5,000 per year 121.150(11)	\$5,000 per year 121.150(11)	\$5,000 per year 121.150(11)	<b>Prohibited</b> 121.025 & 121.035	Unlimited Transfer of Funds between executive committees	\$5,000 per year 121.150(11)
To a Caucus Campaign Committee	\$5,000 per year 121.150(11)	\$5,000 per year 121.150(11)	\$5,000 per year 121.150(11)	<b>Prohibited</b> 121.025 & 121.035	\$5,000 per year 121.150(11)	\$5,000 per year 121.150(11)
To an Inaugural Committee	Unlimited	Unlimited	Unlimited	<b>Prohibited</b> KRS 121.150(18)	Unlimited	Unlimited
To an Unauthorized Campaign Committee	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited
To an Executive Committee Building Fund	Unlimited	Unlimited	Unlimited	Unlimited 121.025, 121.035 & 121.150(18)	Unlimited	Unlimited

	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 Unauthorized Campaign Committee
<b>Cash<sup>4</sup> Contributions</b>	\$100 per election 121.150(4)	\$100 per election 121.150(4)	\$100 per election 121.150(4)	\$100 per election 121.150(4)	\$100 per election 121.150(4)	\$100 per election 121.150(4)	\$100 per election 121.150(4)	\$100 per election 121.150(4)
<b>Anonymous Contributions</b>	\$100 per election (Maximum aggregate \$2,000 per election) 121.150(3)	\$100 per election (Maximum aggregate \$2,000 per election) 121.150(3)	\$100 per election (Maximum aggregate \$2,000 per election) 121.150(3)	\$100 per election (Maximum aggregate \$2,000 per election) 121.150(3)	<b>Prohibited</b>	\$100 per election (Maximum aggregate \$2,000 per election) 121.150(3)	\$100 per election (Maximum aggregate \$2,000 per election) 121.150(3)	\$100 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** Limits will be indexed for inflation every odd-numbered year using the preceding year’s percent increase in the non-seasonally adjusted annual average Consumer Price Index for all Urban Consumers (CPI-U), U.S. City Average, All Items, as published by the United States Bureau of Labor Statistics and rounded to the nearest hundred dollars.
- 4** Contributions by cashier’s check or money order are limited to one hundred dollars (\$100) 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)**

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## LIMITATIONS ON DIFFERENT FORMS OF CONTRIBUTIONS

### ***Anonymous Contributions***

KRS 121.150(3)

PACs may not accept anonymous contributions in excess of \$100 per contributor, per election. An anonymous contribution in excess of \$100 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 PAC 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 PAC does not have records of individual purchasers, the sales are anonymous contributions, and the PAC may only accept anonymous contributions up to \$2,000 in the aggregate per election.

### ***Cash Contributions***

KRS 121.150(4); 32 KAR 2:130

PACs may not accept cash contributions in excess of \$100 per contributor, per election.

### ***Contributions by Cashier's Check or Money Order***

KRS 121.150(4); 32 KAR 2:130

A PAC 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 PAC may not accept a contribution in excess of \$100 from any person who will not become 18 years of age on or before the date of the next general election.

### ***Contributions by Married Couples***

KRS 121.150(22)

Married couples may make contributions with one check that reflects the combined individual contribution limits of each individual spouse per election (\$2,000 each) for all elections in a calendar year. The signatures of both spouses must be written on the signature line of the check, and the designation of each contribution amount and the election or elections to which they apply shall be memorialized on the memo line of the check.

**ITEMS NOT CONSIDERED CONTRIBUTIONS**

KRS 121.015(6)(c); 121.015(7); 32 KAR 2:170

- An in-kind contribution does not meet the statutory definition of contribution until the aggregate total of in-kind contributions from a single contributor exceeds \$100.
- Services provided without compensation by individuals volunteering a portion or all of their time on behalf of a campaign are not contributions.
- A loan of money by any financial institution doing business in Kentucky made in accordance with applicable banking laws and regulations and in the ordinary course of business is not a contribution.
- Independent expenditures are not contributions. Under KRS 121.015(12), an independent expenditure is:
 

“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 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 which 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.”

***Treasurer’s Services***

KRS 121.160(6); 32 KAR 2:170 § 2(2)

Kentucky campaign finance law specifically excludes “services provided without compensation” from the definition of a contribution. However, the law provides that a PAC may pay a treasurer a salary for his or her services.

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

***Volunteer Activity***

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 PAC 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 PAC, the volunteer’s vacation pay does not count as a contribution to the PAC. 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 PAC itself, the activity is no longer considered volunteering, and the payments constitute in-kind contributions that the PAC must report. The payor would be making an in-kind contribution to the PAC. Generally, if an individual provides services to a PAC during paid working hours, the employer makes a contribution to the PAC. However, note that if the employer is a corporation, the contribution is 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 Expenditure**

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

An independent expenditure is defined by statute as follows:

[T]he 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 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 which 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. KRS 121.015(12)

Independent expenditures are not subject to any limits, but are subject to reporting requirements. Candidates, slates of candidates or candidate campaign committees are not responsible for reporting the independent expenditure on their campaign finance statements. Any person, PAC, or unauthorized campaign committee that makes independent expenditures exceeding \$500 in the aggregate in any one election **is required to report** directly to the Registry. Before commencing any activity, the group must create a Kentucky.gov User Account at <https://secure.kentucky.gov/manageaccount>. (See Page 39 for Step by Step Instructions.)

**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.

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## PROHIBITED CONTRIBUTIONS

### ***Corporate Contributions***

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

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

While corporations, LLPs, LLCs, and unions are prohibited from making contributions directly to candidates, slates of candidates, or committees, they may sponsor and administer a state permanent committee (PAC), and pay the state PAC's administrative expenses from corporate, LLC, LLP, or union funds. Partners may also contribute to PACs 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 an PAC. An PAC should review every check for corporate identifiers, such as "Inc" or Corp."

To determine whether an entity is organized as a corporation, an PAC 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 <http://www.sos.ky.gov>.

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

*See "Special Note" on page 15 regarding independent expenditures by corporations.*

### ***Charitable Contributions***

KRS 121.150(2)

Solicitations from and contributions by campaign committees, PACs, 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 the PAC 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 PAC 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.C. § 30121

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. PACs 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 an executive committee, permanent committee, political issues committee, or contributing organization for the purpose of circumventing the contribution limits.

***Questionable Contributions***

32 KAR 2:130

When a PAC 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 PAC 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 PAC 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 PAC should maintain written records of all efforts to obtain documentation, and should retain all such documentation.

Finally, if the PAC 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 PAC should immediately refund the contribution. The deposit must be reported as a contribution, and the refund must be reported on Schedule 1A of the Election Finance Statement, as a “receipts adjustment.”

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. Itemized receipts on the Election Finance Statement must report the deposit as a contribution and the refund as a “receipts adjustment.”

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.



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**OTHER REPORTABLE RECEIPTS**

The PAC 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 PAC is recorded as “other receipts.” PAC officers may not, on behalf of the committee, guarantee any loan in excess of their individual contribution limit (\$2,000).

***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.”

Notes:

# EXPENDITURES

It is possible that a PAC may inadvertently violate campaign finance laws simply through oversight, rather than by any intentional act when making expenditures. The best way to avoid problems is to be familiar with the law and ensure that those individuals acting on behalf of the PAC 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 PAC. No PAC shall permit funds in its account to be expended for any purpose other than allowable expenditures.

When the PAC makes a contribution to a candidate or slate of candidates it should provide the officially registered name, address and major business, social or political interest to the candidate or slate of candidates. The candidate's campaign needs this information in order to file complete and accurate campaign finance statements, *see Sample Campaign Contribution Card in Chapter 6, page 35.*

## CONTRIBUTIONS TO CANDIDATES AND COMMITTEES

KRS 121.150(6)

The primary, special and general elections are separate elections. PACs may contribute up to \$2,000 to a candidate or slate of candidates for Governor and Lieutenant Governor per election. PACs may contribute to other committees as listed below:

Contributions from a Permanent Committee (PAC) <sup>2</sup>	To A Candidate Or Slate of Candidates	To A PAC	To A Political Issue Cmte	To An Executive Cmte	To A Caucus Campaign Cmte	To An Unauthorized Campaign Cmte	To An Inaugural Cmte	To An Executive Cmte Building Fund Account
	\$2,000 per election <sup>3</sup> 121.150(6)	\$2,000 per year <sup>3</sup> 121.150(10)	Unlimited	\$5,000 per year 121.150(11)	\$5,000 per year 121.150(11)	Unlimited	Unlimited	Unlimited

<sup>2</sup> 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)**

<sup>3</sup> Limits will be indexed for inflation every odd-numbered year using the preceding year's percent increase in the non-seasonally adjusted annual average Consumer Price Index for all Urban Consumers (CPI-U), U.S. City Average, All Items, as published by the United States Bureau of Labor Statistics and rounded to the nearest hundred dollars.

### ***Affiliated Permanent Committees***

KRS 121.150(7); 32 KAR 2:190

PACs affiliated according to bylaw structure or by registration, as determined by the Registry, are considered one committee for the purpose of applying the \$2,000 per candidate, per election contribution limit.

It is important to understand the concept of affiliation because contributions from affiliated committees to candidates are subject to one overall contribution limit, per candidate, per election.

**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 PAC, 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.

**Additional Allowable Expenditures for General Assembly Members:**

KRS 121.175(1)

- A member of the General Assembly may utilize funds in his or her campaign account to purchase items up to \$100 at a political party function, a caucus campaign committee function, auction, or fundraiser. The total purchase of items or admission tickets should not exceed \$2,000 in one calendar year.

***Expenditures That Are NOT Allowable***

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 PAC
- Charitable contributions to any religious, charitable, civic, eleemosynary, or other causes or organizations established primarily for the public good are expressly prohibited
- Expenditures which would bestow a private pecuniary benefit upon the PAC 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 PAC 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, page 35.*

**ITEMS NOT CONSIDERED EXPENDITURES*****Transfers of Funds for Investment***

Transfers of committee funds for investment are not disbursements and as such do not need to be listed on the Election Finance Statement. 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 campaign to prove that the expenditure was an allowable expense under KRS 121.175.

## REPORTING OF EXPENDITURES

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

## INDEPENDENT EXPENDITURES

KRS 121.015(7)(c), (12); KRS 121.150(1)

An independent expenditure is defined by statute as follows:

[T]he 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 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 which 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. KRS 121.015(12)

Independent expenditures are not subject to any limits, but are subject to reporting requirements. Individuals, PACs, and other groups who make independent expenditures exceeding \$500 in the aggregate in any one election are required to report directly to the Registry. Before commencing any activity, the group must create a Kentucky.gov User Account at <https://secure.kentucky.gov/manageaccount>. (See Page 39 for Step by Step Instructions.)

**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.*

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# GENERAL PROVISIONS

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## AUDITS

KRS 121.120(1)(j)

The Registry may conduct random audits of receipts and expenditures of PACs which have filed registration papers pursuant to KRS 121.170. As part of the audit process, the Registry may ascertain the amount of funds on deposit and may audit the permanent committee through examination of bank records.

## EVENTS AND FUNDRAISER FUNCTIONS

KRS 121.180(5)

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

Additionally, the sale of items such as campaign hats and shirts and similar material must be disclosed as a fundraising event.

## RECORDS

### *Public Inspection of Reports*

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

Beginning in 2020 all reports filed by candidates and committees are available for public inspection and copying on the Registry's website: [www.kref.ky.gov](http://www.kref.ky.gov). For more information, call (502) 573-2226.

### *Record Retention*

KRS 121.160(2)(d)

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

## PROHIBITED ACTIVITIES

### *Solicitation of State Employees*

KRS 121.150; KRS 121.320

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

**Vote Buying**

KRS 119.205

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.

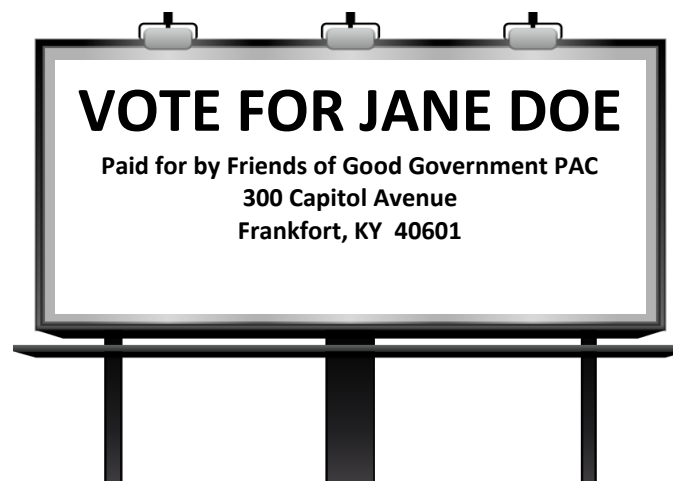
**DISCLAIMERS**

KRS 121.190(1); 32 KAR 2:110

All newspaper or magazine advertising, posters, circulars, billboards, handbills, sample ballots and paid-for television or radio announcements which expressly advocate the election or defeat of a clearly identified candidate 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.

Printed communications that must contain a disclaimer include newspaper or magazine advertising, posters, circulars, billboards, yard signs, handbills, and sample ballots. The following example provides the required wording for disclaimers in printed materials when paid for by a PAC.

If a PAC pays for the communication, the disclaimer must contain the **name and address** of the committee that paid for the ad.: **Paid for by Friends of Good Government PAC, 123 Capitol Avenue, Frankfort, KY 40601.** (See *example below.*)

**Items Exempted**

## 32 KAR 2:110

The Registry has exempted certain items from the disclaimer requirement, including balloons, calling cards, emery boards, bumper stickers, matchbook covers, pencils, shirts, and caps. Any calling card smaller than 3 ½ x 5 inches does not require a disclaimer. (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 KRS 121.190 for further information.

## PAC Frequently Asked Questions

### 1. What is the maximum allowable contribution to a PAC?

The maximum contribution limit to a PAC is \$2,000 per calendar year (not per election) in the aggregate. For example, if a contributor makes \$2,000 in total contributions to a PAC on January 1, 20XX, that contributor cannot make any more contributions to that PAC or its affiliates until the next calendar year.

### 2. What does "affiliated" mean? What are the contribution limits between affiliated PACs and what are the contribution limits from affiliated PACs to candidates, executive committees, and other non-affiliated PACs?

PACs are considered affiliated based on the organization's bylaw structure or by declaration on the PAC's registration form. The Registry may examine the relationship between organizations to determine whether the committees are affiliated for purposes of contribution limitations.

When making contributions to candidates, affiliated organizations are considered to be one (1) contributor and they are held jointly to the \$2,000 contribution limit. (Example: if a state PAC made a \$2,000 contribution to a candidate, the affiliated Federal PAC could not make a contribution to that candidate in that election).

There are no contributions limits between affiliated PACs. The committees may transfer unlimited amounts between themselves.

### 3. What is Political Advertising?

Political Advertising is any communication intended to support or defeat a candidate for public office. 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.



**4. What forms of contributions may be made to a PAC?**

**Itemized Contributions:** When a contributor's cumulative balance exceeds \$100.00, the PAC must provide the contributor's name, address, date of contribution, cumulative balance, occupation and employer's name.

**Other Receipts:** These include items such as bank account interest income and proceeds on the sale of office equipment, which are clearly not contributions.

**Cash Contributions:** Cash contributions are limited to \$100.00 maximum per contributor. The PAC should maintain a record of the contributor's name, address, date, and amount of cash contribution.

**Anonymous Contributions:** Any contribution that the PAC receives for which it cannot identify who the contributor is results in an anonymous contribution. The maximum permitted is \$100.00 per contributor. Any anonymous contributions in excess of \$2,000.00 escheat to the Kentucky State Treasurer.

**Unitemized Contributions:** Contributions by **check** where the contributor's cumulative balance is \$100.00 or less.

**In-Kind Contributions:** This includes a non-monetary contribution of goods or services and is reported at its fair market value the same as if a monetary contribution.

**5. If a PAC 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.

**6. What are the financial reporting requirements for PACs?**

Election Finance Statements cover 3 months of activities and are due quarterly from registered PACs beginning with the quarter in which the PAC first registers. The PAC should close its books on the last day of the quarter and has 2 days from that date to get the report to our office. Generally, the Treasurer completes the report. It is desk reviewed by an administrator and an administrative email follows if information is incomplete, inaccurate or if prohibited activities are questioned.

**7. Is a PAC affiliated with state and county executive committees?**

No. Committees affiliated by the structure of their by-laws, registration or membership are considered one committee for the purposes of applying the maximum contribution limit. Because PACs and executive committees are not affiliated, they are not subject to a shared contribution limit; however, a PAC cannot transfer funds to another PAC or to party executive committees.

**8. Can a PAC 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.

**9. Can PACs accept corporate contributions?**

No. Corporate contributions of any kind, monetary or in-kind, to PACs are prohibited pursuant to KRS 121.035.

**10. Can partnerships contribute money to a PAC?**

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 PAC. However, non-corporate partners may contribute a maximum of \$2,000 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 PACs?**

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 a PAC?**

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 \$4,000 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 PACs contribute money to more than one candidate?**

Yes. PACs may contribute to more than one candidate or a slate of candidates and there is no limit on how many candidates or slates of candidates the PAC contributes to.

**15. How do I amend an electronically filed report?**

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.

**16. When I amend a report electronically do I have to send a hard copy of the report to the Registry?**

No.

**17. What is a filer number?**

The Registry assigns a number to a committee. This number will be assigned by Kentucky Election Finance Management System (KEFMS) when the committee registers.

**18. What is the difference between an in-kind contribution given by a PAC to a candidate and an independent expenditure?**

An in-kind contribution is goods, advertising or services furnished by a PAC without charge or at a rate which is less than the rate normally charged for the goods or services. The campaign is responsible for reporting in-kind contributions on its election finance statement.

An independent expenditure is the expenditure of money or other thing of value to promote a candidate, slate of candidates or committee without the campaign or any authorized person acting on behalf of the campaign having any prior knowledge of the activity. There is no limit on independent expenditures; however, an “Independent Expenditure Report” must be when the aggregate amount of the independent expenditure exceeds \$500. The candidates, slate of candidates or committee (that are being supported) are not responsible for reporting the independent expenditure on the election finance statement.

*For additional frequently asked questions, you may visit the Agency’s website at:*  
**[www.kref.ky.gov](http://www.kref.ky.gov)**

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# RECORD KEEPING & TREASURER DUTIES

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## 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 reports, a thorough review of this Guide is necessary.

## NEW TREASURER

KRS 121.160(4)

If the PAC treasurer is removed, dies or resigns, the PAC 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 PACs.

The selection of a PAC treasurer is an extremely important decision, not only because he or she plays such an integral role in the PAC, but also because the PAC 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 of the penalties that may be imposed for failure to file PAC finance reports and failure to file complete and accurate reports. It is an important responsibility and should be taken seriously.

Often, treasurers for PACs 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 PAC treasurer of corporate assets should be billed to the PAC and paid for with PAC funds. See 32 KAR 2:170 § 2(2) for further details.

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

- Deposit all contributions into the PAC'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 contributions in excess of \$100, 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. If the contributor is self-employed, list the name under

which the contributor is doing business. For example, a general classification such as “businessman” is not acceptable.

- 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 PACs. Contributions over \$100 must be itemized; however, all contributions from PACs must be accounted for separately from other receipts.
- Make or authorize all expenditures on behalf of the committee from the PAC’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 PAC 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. Any system that is designed must be done so with this in mind.

## **PAC BANK ACCOUNT**

KRS 121.220

The first duty of a PAC 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 PAC 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. 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 (Election Finance Statement - KREF 006/P) In order to submit an election finance statement, the committee must register and report through the Kentucky Election Finance Management System (KEFMS). You can find a link to this on the Registry’s website ([www.kref.ky.gov](http://www.kref.ky.gov)).

## **ELECTRONIC REPORTING**

KRS 121.120(6)(2)(1)

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KRS Chapter 121 requires electronic reporting of campaign finance data. Permanent Committees should consult the Registry's website at [www.kref.ky.gov](http://www.kref.ky.gov), for information about how to get started filing electronically.

## **REPORTING PERIOD**

KRS 121.180(6)

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. All permanent committees shall report on the last day of the first calendar quarter following the registration of the committee. Permanent Committees shall continue reporting on the last day of each succeeding calendar quarter until the committee terminates. Reports must be filed within two (2) business days of the end of the period.

## **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 PAC's records. Contributions exceeding \$100 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 on the Summary Page of the Election Finance Statement.

### **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?**

KRS 121.180(6)(c)

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 \$100 per election, the PAC is required to itemize that contribution by providing the required contributor information on the report.

### **Identifying Contributions of \$100 or Less**

KRS 121.160(2)(b)

Campaign finance law does not require the treasurer to report detailed and exact accounts of contributions of \$100 or less. However, internal records must be maintained to identify the sources of contributions as they occur

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in order to aggregate (combine) each individual or organization contribution with subsequent contributions by that particular individual or organization. (Contributions to PACs 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 \$100**

KRS 121.160(2)(b)

For contributions by any individual or organization which exceed \$100 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. 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)

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 Other PACs**

KRS 121.180(6)(a)

Keep detailed and exact accounts of contributions of any amount made to the PAC by a PAC. Your records should disclose the name of the PAC, its address, date of the contribution, amount contributed, and a description of the major business, social, or political interest represented by the PAC. You may refer to the Registry's list of registered PACs to obtain detailed information about a PAC. (*See our website at [www.kref.ky.gov](http://www.kref.ky.gov) for the most recent list.*)

### **Joint Contributions**

KRS 121.150(6)

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

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

The PAC should retain any statement that accompanies a joint contribution. If the designation appears on the face of the check itself, or other written instrument, the committee should retain a photocopy.

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*Note that a joint contribution must represent the personal funds of each donor because contributions made in the name of another are prohibited. The committee should immediately return a joint contribution check in excess of the individual contribution limit, if the check is not signed by more than one joint owner, or is not accompanied by any other attribution information.*

### **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 \$4,000 for an election), as long as both sign the check or an attached statement.

### ***Remedying an Excessive Contribution***

32 KAR 2:130

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

If the contribution check has been deposited, the PAC must report it. The PAC 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 on page 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.

### ***Unwanted Contributions***

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

### ***Refund of a Contribution***

When a PAC refunds a contribution to a donor, the PAC must record the refund as a "receipts adjustment" rather than as a committee expenditure. If the PAC did not itemize the receipt on a previous report, it subtracts the



amount of the refund from the total for the appropriate category of receipts (i.e., unitemized, cash or anonymous). The reduced total is entered on the Summary Page.

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

### **Investments**

Invested funds are included in the amount of cash on hand. The PAC 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 PAC**

### ***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 PAC 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 the Expenditure 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 121.170(3); KRS 121.180(3)(6)(d); 32 KAR 2:200

The treasurer must make all expenditures from the PAC 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, 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 PAC account. See also "Vote Hauling" on page 37.

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 PAC's report is filed.

### **When the PAC Makes a Contribution**

When the PAC makes a contribution to a candidate, the PAC must provide the candidate with the PAC's complete name and address. See sample Campaign Contribution Card below.

## 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.

<b>Campaign Contribution Card*</b>	
<b>Complete PAC Name (Not Acronym)</b> _____	
<b>PAC Address:</b> _____	
<b>City, State, Zip:</b> _____	<b>Phone:</b> _____
<b>Kentucky Registry Account Number</b> _____	
<b>Monetary Contribution Amount: \$</b> _____	
<b>In-Kind Contribution Amount: \$</b> _____	
<b>Description of In-Kind Contribution:</b> _____	
_____	
_____	

*\*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)

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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 PAC 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 Expenditure 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 PAC should attach supplemental information to its report.

For example, payments made on behalf of the PAC 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 PAC 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 PAC does use personal funds for committee related expenditures, the PAC treasurer should require the original receipts and invoices obtained by that individual to be submitted at the time the PAC reimburses the individual.

### **Vote Hauling**

KRS 119.205(5); 32 KAR 2:200 § 1(4)

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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 PAC must pay each person directly and individually who transports voters. Lump sum payments to third parties for distribution to transporters are not acceptable. Each person paid for transporting voters to the polls must be reported as an expenditure by name, address and occupation.

## **EVENTS**

### **KRS 121.180(5)**

The Events section 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 PAC from individuals or a bank must be itemized and continuously reported until repaid. Loans are reported as both Itemized Receipts and Debts and Obligations in the Election Finance Statement.

#### ***Initial Receipt of a Loan***

The PAC must report the receipt of a loan as an “Other Receipt.” This is recorded as Itemized Receipts and also must be recorded as Debts and Obligations in the Election Finance Statement.

#### ***Loan Repayments***

A repayment of a loan is not recorded as an expenditure. It is recorded as a “Receipts Adjustment” in Itemized Receipts and should also be reflected as a “Debts and Obligations” of the Election Finance Statement. Payments to reduce the principal on a loan must be itemized, regardless of the amount.

### **Debts Other Than Loans**

#### **KRS 121.180(6)(d)**

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 PAC 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.

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# FILING REPORTS

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## 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.

  
Kentucky.gov Login

Username

Password

Stay logged in?

**LOG IN**

Don't have an account? [Sign Up](#)  
Forgot Username? [Request Username](#)  
Forgot Password? [Reset Password](#)

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

**Kentucky.gov New User Registration.**

Please provide the following information to create your Kentucky.gov user account. If you have questions about how this information is used, please read our Privacy Policy.

First Name

Middle Name

Last Name

Phone Number

Zip Code

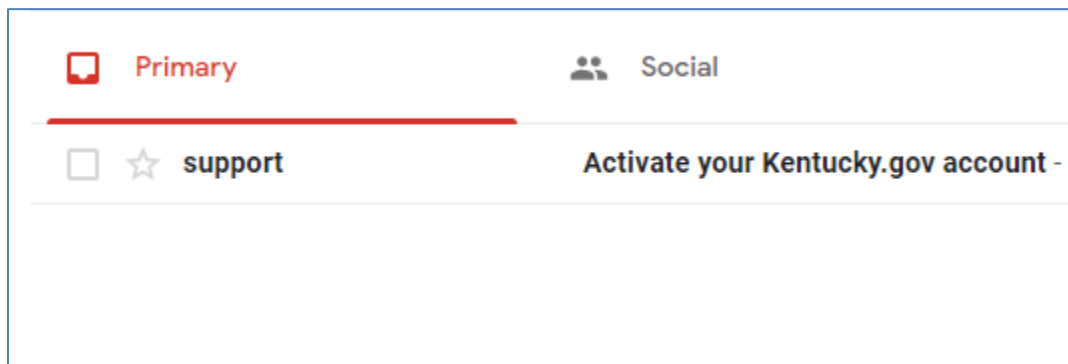
Email Address

I'm outside of the United States

**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.

**Welcome to the KREF Committee Financial Dashboard**

Enter your information below to get started. If you are a member of an existing Committee, please enter your name as previously submitted.

Please enter the following information:

First Name	John
Last Name	Smith
Filer ID	578912

[Next](#)

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.

John Smith has been found as the Chairperson for:

Organization Number  
987654

Organization Name  
The Money Committee PAC

[Yes, Link my login account to this Committee record](#) [No, this is NOT me](#)

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.

Your account cannot be found with the information you have provided. Please review and attempt again or call KREF at: (502) 573-2226

First Name  
John

Last Name  
Smith

Filer ID  
578912

[Search again](#)

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.

**Before you Create a New Committee**

Verify your name below.

If you are listed as a member of a committee under a different version of your name, please cancel and enter that name. You will have a chance to modify your name as needed prior to eFiling your Statement of Intent.

First Name  
John

Last Name  
Smith

For any questions, please contact KREF at (502)573-2226.

[Continue](#) [Cancel](#)

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

The screenshot shows a web form titled "New Committee" with a breadcrumb "Home > New Committee". The form is titled "Committee" and contains the following fields:
 

- OrganizationName
- Address 1
- Address 2
- City
- State (Select)
- Zip Code
- Daytime Telephone Number
- Select County
- State the name of sponsor
- State the specific source of funds

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

The screenshot shows the bottom portion of the form with the following fields:
 

- Mailing Address 2
- Mailing City
- Primary Phone Number
- Email Address

 At the bottom, there are two buttons: "Continue" (highlighted in green) and "Cancel".

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.

The screenshot shows the verification section with the following elements:
 

- Text: "This committee: Expect to raise or spend \$3,000 or less to support or oppose this matter."
- Section Header: "VERIFICATION BY OATH OR AFFIRMATION"
- Text input field: "Signature of Chairperson" (with a yellow highlight)
- Date field: "Chairperson's Signature Date" with the value "6/23/2020 8:31:10 AM"
- Text: "I certify that I have examined this Statement of Spending Intent and Appointment of Campaign Treasurer form and to the best of my knowledge and belief it is true, correct, and complete. I understand that submission of false, erroneous, or incomplete information may subject me to the penalties of KRS 121.990." (with a yellow highlight on the checkbox)
- Buttons: "Chairperson Sign Intent" (highlighted in blue), "Edit Intent", and "Cancel"

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)

- 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.

ky.gov/kref/financial/Member/TreasurerConfirmation/404574/0

dit Unio... Ky backoffice Ky Candidate Ky treasurer Ky Committee Welcome Registry o... Welcome Registry o... Home - Zmodo Plex

**This Section to be completed by Political Issues Commit**

**Constitutional amendment or public question to be advocated or opposed:**  
 CONSTITUTIONAL AMENDMENT #1 - 2000

This committee Supports the above listed constitutional amendment or public question.  
 This committee: Expect to raise or spend more than \$3,000 to support or oppose this matter.

**VERIFICATION BY OATH OR AFFIRMATION**

**Signature of Chairperson**  
 test

**Chairperson's Signature Date**  
 6/23/2020 9:23:03 AM

**Treasurer's Signature**  
 .

**Treasurer's Signature Date**  
 6/23/2020 9:28:18 AM

I certify that I have examined this Statement of Spending Intent and Appointment of Campaign Treasurer fo belief it is true, correct, and complete. I understand that submission of false, erroneous, or incomplete inform KRS 121.990.

Treasurer Sign Intent Reject Intent Cancel

- 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.

- Once approved, the chairperson or treasure can login and start the Committee's reports.

The Money Committee PAC

**Name of sponsor, source of funds and purpose**  
 Trade Association, Voluntary contributions, support local candidates

**Mailing Address**  
 121 Main St., Frankfort, KY 40601

**Committee Phone**  
 502-221-3356

**Depository**  
 USA Bank, 321 N. Main St., Frankfort, KY 40601

**Chairperson**  
 John Smith  
 123 Holiday St.  
 Frankfort, KY 40601

**Treasurer**  
 Susy Mae Treasurer  
 432 Spring St.  
 Frankfort, KY 40601

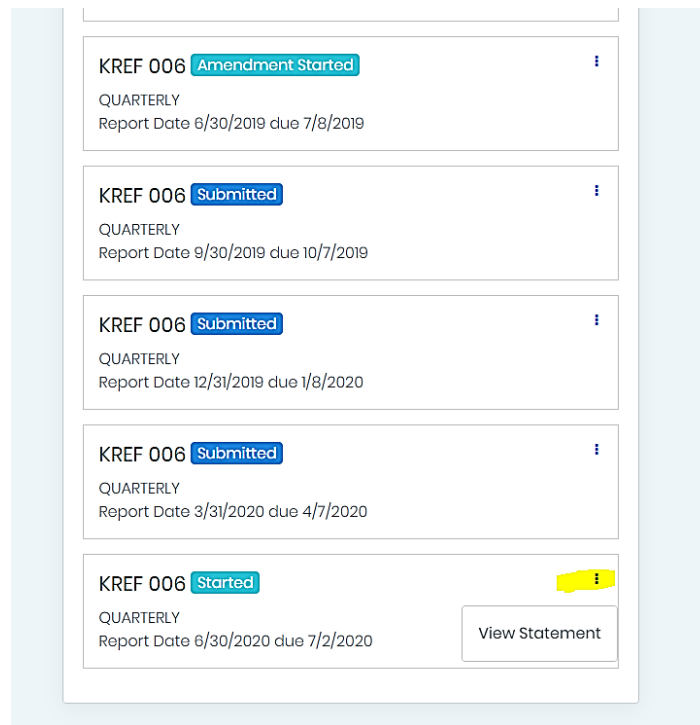
**Contact Person**  
 Susy Mae Treasurer

Intent approved

**REPORTS**

- KREF 006 **Amendment Started**  
 QUARTERLY  
 Report Date 3/31/2011 due 4/5/2011
- KREF 006 **Submitted**  
 QUARTERLY  
 Report Date 6/30/2011 due 7/6/2011
- KREF 006 **Submitted**  
 QUARTERLY  
 Report Date 9/30/2011 due 10/5/2011
- KREF 006 **Submitted**  
 QUARTERLY  
 Report Date 12/31/2011 due 1/5/2012
- KREF 006 **Submitted**  
 QUARTERLY  
 Report Date 3/31/2012 due 4/5/2012

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***

32 KAR 2:100

Each report covers activity during a specific time period. Generally, a report begins where the last report ended. There should never be gaps between the periods covered (i.e., if the previous report ended on the 26<sup>th</sup> then the next report should start on the 27<sup>th</sup>). 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 PAC's bank balance before the report is filed.

### ***Reporting Schedule***

KRS 121.180

All permanent committees shall submit an electronic report within two (2) business days after the last day of the first calendar quarter following the registration of the committee. Permanent Committees shall continue reporting on the last day of each succeeding calendar quarter until the committee terminates. Any report the Registry receives within two (2) business days after the filing deadline shall be deemed timely filed. (Quarter end dates are: March 31<sup>st</sup>, June 30<sup>th</sup>, September 30<sup>th</sup>, and December 31<sup>st</sup>.)

*See Report Dates on pages 47-50.*

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**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 disbursements. 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.

## 2021 - Reporting Dates for Candidates, Campaign Committees, Caucus Campaign, Permanent (PACs), Executive, Inaugural, and Unauthorized Campaign Committees and Contributing Organizations

Earliest Date for Candidates to File for Offices in 2021 for 2022 (KREF-001), November 3, 2021

Quarterly	Period Ends	Report Due*	Due From
1 <sup>st</sup> Quarter report	03/31/2021	04/02/2021	Candidates who have notified the Registry of their intent to run in a future year but did not have an open campaign account for that office from a prior election <b>and</b> Campaign Committees <b>and</b> Permanent Committees (PACs) <b>and</b> Inaugural Committees <b>and</b> Unauthorized Campaign Committees <b>and</b> State Executive Committee Building Funds, <b>and</b> Contributing Organizations
2 <sup>nd</sup> Quarter report	06/30/2021	07/02/2021	
3 <sup>rd</sup> Quarter report	09/30/2021	10/04/2021	
4 <sup>th</sup> Quarter report	12/31/2021	01/04/2022	
1 <sup>st</sup> Semi-Annual	06/30/2021	08/02/2021	All Executive Committees <b>and</b> Caucus Campaign Committees for the reporting period 01/01/2021-06/30/2021
2 <sup>nd</sup> Semi-Annual	12/31/2021	01/31/2022	All Executive Committees <b>and</b> Caucus Campaign Committees for the reporting period 07/01/2021-12/31/2021
Annual	12/01/2021	12/03/2021	Candidates <b>and</b> Campaign Committees <b>and</b> Unauthorized Campaign Committees having a debt or surplus of funds remaining on the last report filed for a previous election.

\* **ALL REPORTS MUST BE RECEIVED BY THE REGISTRY ON OR BEFORE THE LAST DAY OF THE REPORT DUE DATE.**

## There are no regularly scheduled elections for 2021

Notes:

## 2022 - Reporting Dates for Candidates, Campaign Committees, Caucus Campaign, Permanent (PACs), Executive, Inaugural, and Unauthorized Campaign Committees and Contributing Organizations

Primary Election Filing Deadline: January 07, 2022

Deadline to Designate or Rescind Statement of Intent for the 2018 Primary Election: April 17, 2022

05/17/2022 Primary Election	Period Ends	Report Due*	Due From
30-day pre-Primary report	04/17/2022	04/19/2022	All candidates who elect to raise/ spend over \$3,000 for the 2022 Primary Election <b>and</b> Campaign Committees <b>and</b> Unauthorized Campaign Committees
15-day pre-Primary report	05/02/2022	05/04/2022	
30-day post-Primary report	06/16/2022	06/20/2022	
60-day post-Primary report	07/16/2022	07/19/2022	All candidates with debt and/or surplus remaining on the 30-day post-Primary Election report <b>and</b> Campaign Committees <b>and</b> Unauthorized Campaign Committees
<p>General Election Filing Deadline for Independents and minor-party candidates: January 25, 2022</p> <p>General Election Filing Deadline for candidates with no Primary Election per KRS 118.365: June 07, 2022</p> <p>Deadline to Designate or Rescind Statement of Intent for the 2018 General Election: Election by KRS 118.365: September 9, 2022</p> <p>Last day for write-in candidates to file declaration of intent: October 28, 2022</p> <p><b>Earliest Date for Candidates to File for Offices in 2022 for 2023 (KREF-001), November 9, 2022</b></p>			
11/08/2022 General Election	Period Ends	Report Due*	Due From
60-day pre-General report	09/09/2022	09/13/2022	All candidates who elect to raise/ spend over \$3,000 for the 2022 General Election <b>and</b> Campaign Committees <b>and</b> Unauthorized Campaign Committees
30-day pre-General report	10/09/2022	10/12/2022	
15-day pre-General report	10/24/2022	10/26/2022	
30-day post-General report	12/08/2022	12/12/2022	
60-day post-General report	01/07/2023	01/10/2023	All candidates with debt and/or surplus remaining on the 30-day post- General Election report <b>and</b> Campaign Committees <b>and</b> Unauthorized Campaign Committees
1 <sup>st</sup> Quarter report	03/31/2022	04/04/2022	Candidates who have notified the Registry of their intent to run in a future year but did not have an open campaign account for that office from a prior election <b>and</b> Campaign Committees <b>and</b> Permanent Committees (PACs) <b>and</b> Inaugural Committees <b>and</b> Unauthorized Campaign Committees <b>and</b> State Executive Committee Building Funds, <b>and</b> Contributing Organizations
2 <sup>nd</sup> Quarter report	06/30/2022	07/05/2022	
3 <sup>rd</sup> Quarter report	09/30/2022	10/04/2022	
4 <sup>th</sup> Quarter report	12/31/2022	01/03/2023	
1 <sup>st</sup> Semi-Annual	06/30/2022	08/01/2022	All Executive Committees <b>and</b> Caucus Campaign Committees for the reporting period 01/01/2022-06/30/2022
2 <sup>nd</sup> Semi-Annual	12/31/2022	01/31/2023	All Executive Committees <b>and</b> Caucus Campaign Committees for the reporting period 07/01/2022-12/31/2022
Annual	12/01/2022	12/05/2022	Candidates <b>and</b> Campaign Committees <b>and</b> Unauthorized Campaign Committees having a debt or surplus of funds remaining on the last report filed for a previous election other than the 2022 General Election.

**\*ALL REPORTS MUST BE RECEIVED BY THE REGISTRY ON OR BEFORE THE LAST DAY OF THE REPORT DUE DATE.**

## 2023 - Reporting Dates for Candidates, Campaign Committees, Caucus Campaign, Permanent (PACs), Executive, Inaugural, and Unauthorized Campaign Committees and Contributing Organizations

Primary Election Filing Deadline: January 06, 2023

Deadline to Designate or Rescind Statement of Intent for the 2023 Primary Election: April 16, 2023

05/16/2023 Primary Election	Period Ends	Report Due*	Due From
30-day pre-Primary report	04/16/2023	04/18/2023	All candidates who elect to raise/ spend over \$3,000 for the 2023 Primary Election <b>and</b> Campaign Committees <b>and</b> Unauthorized Campaign Committees
15-day pre-Primary report	05/01/2023	05/03/2023	
30-day post-Primary report	06/15/2023	06/19/2023	
60-day post-Primary report	07/15/2023	07/18/2023	All candidates with debt and/or surplus remaining on the 30-day post-Primary Election report <b>and</b> Campaign Committees <b>and</b> Unauthorized Campaign Committees
<p>General Election Filing Deadline for Independents and minor-party candidates: January 31, 2023            General Election Filing Deadline for candidates with no Primary Election per KRS 118.365: June 06, 2023            Deadline to Designate or Rescind Statement of Intent for the 2018 General Election: September 8, 2023            Last day for write-in candidates to file declaration of intent: October 27, 2023  <b>Earliest Date for Candidates to File for Offices in 2023 for 2024 (KREF-001), November 8, 2023</b></p>			
11/07/2023 General Election	Period Ends	Report Due*	Due From
60-day pre-General report	09/08/2023	09/12/2023	All candidates who elect to raise/ spend over \$3,000 for the 2023 General Election <b>and</b> Campaign Committees <b>and</b> Unauthorized Campaign Committees
30-day pre-General report	10/08/2023	10/11/2023	
15-day pre-General report	10/23/2023	10/25/2023	
30-day post-General report	12/07/2023	12/11/2023	
60-day post-General report	01/06/2024	01/09/2024	All candidates with debt and/or surplus remaining on the 30-day post- General Election report <b>and</b> Campaign Committees <b>and</b> Unauthorized Campaign Committees
1 <sup>st</sup> Quarter report	03/31/2023	04/04/2023	Candidates who have notified the Registry of their intent to run in a future year but did not have an open campaign account for that office from a prior election <b>and</b> Campaign Committees <b>and</b> Permanent Committees (PACs) <b>and</b> Inaugural Committees <b>and</b> Unauthorized Campaign Committees <b>and</b> State Executive Committee Building Funds, <b>and</b> Contributing Organizations
2 <sup>nd</sup> Quarter report	06/30/2023	07/05/2023	
3 <sup>rd</sup> Quarter report	09/30/2023	10/03/2023	
4 <sup>th</sup> Quarter report	12/31/2023	01/03/2024	
1 <sup>st</sup> Semi-Annual	06/30/2023	07/31/2023	All Executive Committees <b>and</b> Caucus Campaign Committees for the reporting period 01/01/2023-06/30/2023
2 <sup>nd</sup> Semi-Annual	12/31/2023	01/31/2024	All Executive Committees <b>and</b> Caucus Campaign Committees for the reporting period 07/01/2023-12/31/2023
Annual	12/01/2023	12/05/2023	Candidates <b>and</b> Campaign Committees <b>and</b> Unauthorized Campaign Committees having a debt or surplus of funds remaining on the last report filed for a previous election other than the 2023 General Election.

**\* ALL REPORTS MUST BE RECEIVED BY THE REGISTRY ON OR BEFORE THE LAST DAY OF THE REPORT DUE DATE.**



## 2024 - Reporting Dates for Candidates, Campaign Committees, Caucus Campaign, Permanent (PACs), Executive, Inaugural, and Unauthorized Campaign Committees and Contributing Organizations

Primary Election Filing Deadline: January 30, 2024  
Deadline to Designate or Rescind Statement of Intent for the 2024 Primary Election: April 21, 2024

05/21/2024 Primary Election	Period Ends	Report Due *	Due From
30-day pre-Primary report	04/21/2024	04/23/2024	All candidates who elect to raise/ spend over \$3,000 for the 2024 Primary Election <b>and</b> Campaign Committees <b>and</b> Unauthorized Campaign Committees
15-day pre-Primary report	05/06/2024	05/08/2024	
30-day post-Primary report	06/20/2024	06/24/2024	
60-day post-Primary report	07/20/2024	07/23/2024	All candidates with debt and/or surplus remaining on the 30-day post-Primary Election report <b>and</b> Campaign Committees <b>and</b> Unauthorized Campaign Committees
General Election Filing Deadline for Independents and minor-party candidates: April 1, 2024 General Election Filing Deadline for candidates with no Primary Election per KRS 118.365: August 13, 2024 Deadline to Designate or Rescind Statement of Intent for the 2024 General Election: September 6, 2024 Last day for write-in candidates to file declaration of intent: October 25, 2024 <b>Earliest Date for Candidates to File for Offices in 2024 for 2025 (KREF-001), November 6, 2024</b>			
11/05/2024 General Election	Period Ends	Report Due *	Due From
60-day pre-General report	09/06/2024	09/10/2024	All candidates who elect to raise/ spend over \$3,000 for the 2024 General Election <b>and</b> Campaign Committees <b>and</b> Unauthorized Campaign Committees
30-day pre-General report	10/06/2024	10/08/2024	
15-day pre-General report	10/21/2024	10/23/2024	
30-day post-General report	12/05/2024	12/09/2024	
60-day post-General report	01/04/2025	01/07/2025	All candidates with debt and/or surplus remaining on the 30-day post- General Election report <b>and</b> Campaign Committees <b>and</b> Unauthorized Campaign Committees
1 <sup>st</sup> Quarter report	03/31/2024	04/02/2024	Candidates who have notified the Registry of their intent to run in a future year but did not have an open campaign account for that office from a prior election <b>and</b> Campaign Committees <b>and</b> Permanent Committees (PACs) <b>and</b> Inaugural Committees <b>and</b> Unauthorized Campaign Committees <b>and</b> State Executive Committee Building Funds, <b>and</b> Contributing Organizations
2 <sup>nd</sup> Quarter report	06/30/2024	07/02/2024	
3 <sup>rd</sup> Quarter report	09/30/2024	10/02/2024	
4 <sup>th</sup> Quarter report	12/31/2024	01/03/2025	
1 <sup>st</sup> Semi-Annual	06/30/2024	07/31/2024	All Executive Committees <b>and</b> Caucus Campaign Committees for the reporting period 01/01/2024-06/30/2024
2 <sup>nd</sup> Semi-Annual	12/31/2024	01/31/2025	All Executive Committees <b>and</b> Caucus Campaign Committees for the reporting period 07/01/2024-12/31/2024
Annual	12/01/2024	12/03/2024	Candidates <b>and</b> Campaign Committees <b>and</b> Unauthorized Campaign Committees having a debt or surplus of funds remaining on the last report filed for a previous election other than the 2024 General Election.

**\* ALL REPORTS MUST BE RECEIVED BY THE REGISTRY ON OR BEFORE THE LAST DAY OF THE REPORT DUE DATE.**

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# REGISTRY PROCEDURES

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## COMPLAINTS PROCESS

KRS 121.140; 32 KAR 2:030; 32 KAR 2:040; 32 KAR 2:050; 32 KAR 2:210

Upon receipt of a sworn, written complaint, the General Counsel is required to notify the alleged violator (respondent) that a complaint has been filed. The respondent has 15 days to provide a written response. The General Counsel then determines if there is reason to believe that a violation may have occurred or is about to occur. An investigation will be conducted. Upon completion of the investigation, the General Counsel will report his or her findings and make a recommendation to the Registry for further action.

### ***Registry Action***

If the Registry concludes that there is probable cause to believe that a civil violation has occurred, the matter is then referred to the General Counsel and Executive Director to enter into conciliation negotiations with the Respondent.

### ***Conciliation Agreement***

A conciliation agreement may require the Respondent to comply with one (1) 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 \$100 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 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, a hearing will be conducted before a retired or former judge or Justice appointed by the Chief Justice of the Kentucky Supreme Court. The judge shall render a decision which, upon approval by the Registry, may order the Respondent to comply with the same provisions discussed above. Conciliation agreements and final orders of the Registry may be enforced in Franklin Circuit Court or other court of competent jurisdiction.

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 Registry General Counsel and Executive Director may immediately enter into conciliation negotiations with the respondent.

**How to File a Complaint**

32 KAR 2:030

Any person may file a complaint if he or she believes a violation of the campaign finance laws under KRS Chapter 121 has occurred or is about to occur.

According to 32 KAR 2:030(3), a complaint filed with the General Counsel shall comply with the following requirements:

1. The complaint should be filed with the General Counsel of the Registry;
2. The complaint must be made in writing and sent to the Office of the General Counsel, Kentucky Registry of Election Finance, 140 Walnut Street, Frankfort, KY 40601. Faxes are not acceptable.;
3. The complainant shall provide his or her full name and address;
4. The contents of the complaint shall be sworn to and signed in the presence of a notary public, and must contain an appropriate notary certification;
5. The statements contained in the complaint shall be made under penalty of perjury.
6. The complaint must clearly identify the respondents and provide their addresses;
7. The statements which are not based on personal knowledge of the complainant must be accompanied by an identification of the source of the information which leads the complainant to believe the truth of the statements;
8. The complaint must contain a clear and concise recitation of facts supporting the allegations; and
9. The complaint must be accompanied by documentation, if known and available, which supports the allegations.

**Referrals for Prosecution**

KRS 121.140(5); 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(6)

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.

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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 [www.kref.ky.gov](http://www.kref.ky.gov). Advisory opinions are listed by topic and by year.

Notes:



**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](http://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](http://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://dgc.ky.gov/>

**GENERAL INFORMATION*****CANDIDATE OR ELECTION QUESTIONS***

Kentucky Secretary of State  
Elections Division  
502-564-3490  
[www.sos.ky.gov](http://www.sos.ky.gov)

***Determine Whether a Business is Incorporated***

Kentucky Secretary of State  
Corporations Division  
502-564-3490  
[www.sos.ky.gov](http://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](http://www.elect.ky.gov)**Political Advertising Broadcast Disclaimer Questions**

Federal Communications Commission (FCC)

Political Office

Telephone 202-418-1440

[www.fcc.gov](http://www.fcc.gov)**Federal Election Regulations**

Federal Elections Commission (FEC)

1-800-424-9530

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

502-564-3970

**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](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](http://www.usps.com)**Ethics Questions****Executive Branch Ethics Commission**

502-564-7954

FAX: 502-695-5939

[www.ethics.ky.gov](http://www.ethics.ky.gov)**Legislative Ethics Commission**

502-573-2863

[www.klec.ky.gov](http://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*****Democratic Party of Kentucky***

260 Democratic Drive  
PO Box 694  
Frankfort, KY 40601  
502-695-4828

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

***Republican Party of Kentucky***

105 W. 3<sup>rd</sup> Street  
Frankfort, KY 40601  
502-875-5130

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

***Libertarian Party of Kentucky***

PO Box 432  
Independence, KY 41251  
502-791-5759

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

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## GLOSSARY

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**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.

**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.

**Affiliate of Political Party:** Any organization which is under the control or direction of the state committee and is responsible for the day-to-day operation of the political party at the county or district level.

**Candidate:** A person who has received contributions, made expenditures, appointed a campaign treasurer, or given consent for anyone else to do so on his or her behalf with a view to bring about his or her nomination or election to public office, except federal office.

**Candidate Campaign Committee:** A group authorized by a candidate or slate of candidates to receive contributions and make expenditures to support or oppose the candidate or slate of candidates (This group must file a Political Organization Registration Form with the Registry.)

**Caucus Campaign Committee:** A caucus group which receives contributions and makes expenditures to support or oppose a candidate or slate of candidates (This group must file a Political Organization Registration form with the Registry.)

**Contributing Organization:** A group which merely contributes to candidates or slates of candidates, campaign committees, executive committees or caucus campaign committees from time to time with funds derived solely from within the group. (This group must file a Political Organization Registration form with the Registry.)

**Contributor:** An individual or group who gives something of value to a committee, candidate, or slate of candidates.

**Corporation:** Under Kentucky's campaign finance law, "corporation" means any corporation, company, partnership, joint stock company, or association.

**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.

**Election:** Any primary, 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, general, or special election shall be considered a separate election.)

**Executive Committee:** An affiliation or organization of electors representing a political policy and having a constituted authority for its government and regulation, and whose candidate received at least twenty percent (20%) of the total vote cast at the last preceding election at which presidential electors were voted for. A county or district executive committee is a county or district-level political party committee which is a subdivision or affiliate of the state party (Groups such as women’s clubs are not executive committees.) (This group must file a Political Organization Registration form with the Registry.)

**Fundraiser Person:** An individual who directly solicits and receives contributions on behalf of a candidate for a statewide-elected office or an office in a jurisdiction with a population in excess of 200,000 residents.

**Fundraising Event:** Testimonial affairs, dinners, luncheons, rallies, and similar events, mass collections and the sale of items such as buttons, hats, ties, and literature.

**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 office. (This group must file a Political Organization Registration form with the Registry.)

**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 is made without any coordination, consultation, or cooperation with any candidate, campaign committee, or any authorized person acting on behalf of any of them, and which is not made in concert with, or at the request or suggestion of any candidate, campaign committee, or any authorized person acting on behalf of any of them.

**In-kind Contribution:** A non-monetary contribution such as goods, services, or advertising in excess of \$100 per election, per contributor, or a series of similar donations which in the aggregate, exceeds a value of \$100 per election, per contributor.

**Itemized Contribution (*Contributions Exceeding \$100 in the Aggregate*):** 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.

**PAC:** Acronym for Political Action Committee; under KRS Chapter 121, committees organized as PACs are called “Permanent Committees” (see “Permanent Committee” below).

**Permanent Committee:** A group of individuals, including an association, committee or organization, which is 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. (This group must file a Political Organization Registration form with the Registry.)

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**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. (This group must file a Political Organization Registration form with the Registry.)

**Political Party:** A committee or organization whose nominated or selected candidates for federal office appear on the ballot as the party's candidates.

**Registry:** Kentucky Registry of Election Finance.

**Slate of Candidates:** Any two persons who have filed a joint notification and declaration pursuant to KRS 118.127, received contributions or made expenditures, appointed a campaign treasurer, designated a campaign depository or given their consent for any other person to receive contributions or make expenditures with a view to bringing about their nomination for election to the offices of Governor and Lieutenant Governor.

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

**Testimonial Affair:** An affair held in honor of a person who holds office 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.

**Unauthorized Campaign Committee:** A group formed to receive contributions and make expenditures to support or oppose a candidate or slate of candidates, without the authorization of the candidate or slate of candidates (This group must file a Political Committee Registration form with the Registry.)

**Vote Buying:** Giving someone money or something of value to secure his or her vote.

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