

Local Candidate Guide

County Municipal Schools*

*Independent School & Technology Center Districts



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2024

Oklahoma Ethics Commission
FAIR RULES. FIRM ENFORCEMENT.

“This publication is issued by the Oklahoma Ethics Commission as authorized by Executive Director, Ashley Kemp, pursuant to Ethics [Rule 1.8](#), and is located at the following website: <http://www.ethics.ok.gov>. This publication has been submitted in compliance with [Section 3-114 of Title 65 of the Oklahoma Statutes](#).” This Guide was issued on **December 20, 2023**.

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The Commissioners

Five Commissioners serve on the Commission for the Oklahoma Ethics Commission, with a term of five years and no more than two successive terms. The Commissioners serve on a volunteer basis and are appointed on a staggered basis by the (1) Governor, (2) Chief Justice of the Oklahoma Supreme Court, (3) Attorney General, (4) President Pro Tempore of the Senate, and (5) Speaker of the House of Representatives.

- **Jarred Brejcha, Chair** – appointed by Speaker of the House Charles McCall, term expires July 2024
- **Gregg Engle, Vice Chair** – appointed by Senate President Pro Tempore Greg Treat, term expires July 2024
- **Howard Johnson** – appointed by Chief Justice Richard Darby of the Supreme Court, term expires July 2026
- **Eddie Fields** – appointed by Attorney General John O’Connor, term expires July 2027
- **Justin Meek** – appointed by Governor Kevin Stitt, term expires July 2027

Information on the current commissioners may be accessed on the Ethics Commission website at <https://www.ok.gov/ethics/Commission/Commissioners/>.

What’s New in This Guide?

- **New Guide Format:** The Commission updated the format for the Candidate Guide and combined the three separate political subdivision Guides into one.

2024 Contribution limits increased. This increase does not apply to any candidate committee formed for a different election cycle (2022, 2020, 2018) as those contribution limits remain in effect. For the 2024 elections only, the Commission increased the contribution limit from \$2,900 to \$3,300 for individuals and 2024 candidate committees contributing to other 2024 candidate committees.

Introduction and Ethics Commission Resources

WHAT IS THE OKLAHOMA ETHICS COMMISSION?

The Oklahoma Ethics Commission (“Commission”) is a Commission created by a vote of the people of Oklahoma in 1990 by adding Article 29 to the Oklahoma Constitution. The Constitution requires the Commission to promulgate Rules of ethical conduct for campaigns for state office, campaigns for initiative and referenda, and state officers and employees. **The Commission has limited statutory jurisdiction for campaigns at the local levels, such as counties, independent school and technology center districts, and certain municipalities.**

HOW TO USE THIS GUIDE

This guide summarizes the Rules of the Oklahoma Ethics Commission, as applied to candidates for local office (county, municipal, independent school district, and technology center district) as of the date of publication. It is written by the Commission staff to assist in compliance with the *Local Campaign Finance and Financial Disclosure Act* (SB 1745 (2014)) and the Ethics Rules, as authorized by [Rule 1.8](#). This guide is not a substitute for the law. If there is a conflict between this Guide and the Constitution, statutes or Rules, then the Constitution, statutes or Rules prevail. This Guide is written as though the committee meets or will meet the requirements to register and file reports.

LIMITED SCOPE

This guide is not intended to provide comprehensive information about all Ethics Rules and other relevant law concerning campaigns for local office. Individuals considering becoming candidates for elective office should become familiar with the relevant Constitutional and statutory provisions, and the Ethics Rules.

THIS GUIDE IS LIMITED TO OKLAHOMA CAMPAIGNS FOR POLITICAL SUBDIVISION (“LOCAL”) OFFICES

This guide only addresses Oklahoma law that apply to campaigns for local office within the Local Government Campaign Finance and Financial Disclosure Act (hereafter “The Act”). It does not address campaigns for federal or state offices.

This Guide, the Act, and other materials for county, municipal, or school district candidates are available on the Ethics Commission website at www.ethics.ok.gov under “Campaigns/Local Campaigns.”

PRINTABLE ETHICS FORMS

All of the campaign forms that campaign committees file are located on the Ethics Commission website at www.ethics.ok.gov using the “Campaign” tab and “Local Campaign” link. Use the chart below to determine where forms are to be filed.

County Office Campaign? File with:	Municipal Office Campaign? File with:	School or Tech Center Campaign? File with:
County Election Board	Municipal Clerk	School Board Clerk

CONTACTING THE COMMISSION

The Commission’s hours are **Monday through Friday from 8:30 a.m. to 4:30 p.m.** but is closed for scheduled state holidays.

- Address: State Capitol, 2300 N. Lincoln Blvd., Rm G-27, Oklahoma City, OK 73105
- Telephone number: (405) 521-3451
- Fax number: (405) 521-4905
- E-mail: ethics@ethics.ok.gov
- Website: www.ethics.ok.gov

ETHICS WEBSITE, CANDIDATE PAGE, & ONLINE RESOURCES

The Commission’s website www.ethics.ok.gov includes a page dedicated to the different local candidate committees. The local campaigns page includes checklists, charts, the Ethics Rules including an annotated version of the Rules, and any interpretations of the Rules that have been issued. Meeting dates, minutes of meetings, proposed amendments, and information on the Commission, Commissioners, and staff are also available.

GOVDELIVERY NOTIFICATION SYSTEM

Sign up on the Ethics Commission website (www.ethics.ok.gov) to receive Ethics Commission notifications via text message or email. Users can subscribe to receive information from the Commission on specific topics, such as candidate committee information, rule updates, continuing education programs, commission meetings, etc.

ETHICS COMMISSION ON SOCIAL MEDIA

Follow the Ethics Commission on social media platforms to view updates on Ethics Commission news.

- Twitter: @EthicsOKgov
- Facebook: <https://www.facebook.com/EthicsOKgov/>

Elections in Oklahoma

Candidates seeking to be elected to a local office utilize campaign committees formed for a specific election cycle. A regular election cycle consists of a series of elections: (1) Primary Election; (2) Run-off Primary Election; and (3) the General Election.

A political race for a single elective office may not have any elections if a candidate is unopposed. Or, a political race for a single elective office may have multiple candidates who may not participate in the same number of elections. The number of elections a candidate participates in during that cycle depends on how many candidates from each political party participate or whether a candidate is independent of a political party.

Political Race for District A has 4 candidates: Candidates 1, 2, and 3 are part of Political Party A. Candidate 4 is an independent candidate. Candidates 1, 2, and 3 all participate in the primary election. Candidates 1 and 2 go to a runoff primary election which Candidate 1 wins.

In District A's race:

Candidate 1 has 3 elections (Primary, Runoff Primary, and General);

Candidate 2 has 2 elections (Primary and Runoff Primary); and

Candidates 3 and 4 each only have 1 election (Candidate 3 has only a primary; Candidate 4 has only a general).

Local Government Campaign Finance and Financial Disclosure Act

The Local Government Campaign Finance and Financial Disclosure Act (“The Act”) was enacted by the Legislature in 2014 for campaigns for elective office involving all 77 counties, certain municipalities* (see below), independent school districts, and technology center districts. The Act seeks to instill uniformity in the law and enforcement of those laws regarding campaigns for elective office and utilizes the Rules of the Ethics Commission established for state office to apply to all campaigns within The Act.

***MUNICIPAL CANDIDATES**

Not all municipal campaigns fall within the jurisdiction of the Ethics Commission. Only municipalities that meet both of the following criteria are within the Municipal Campaign Finance and Financial Disclosure Act. ([11 O.S. § 56-103, et seq.](#)).

1. A population of more than 10,000 according to the most recent Federal Decennial Census; and
2. A general fund expenditure budget in excess of Ten Million Dollars.

Lifecycle of a Candidate Committee

Generally, the “life cycle” of a campaign committee of a candidate has three separate phases: a beginning, a middle, and an end. For the purposes of this Guide the phases are described as an Organizational phase, Operational phase, and Dissolution phase.

Organize

Name Committee, ID officers, get EIN number, & Open Committee Depository Account

Operate

Set policies, Maintain records, Campaign, & Complete required filings with Ethics Commission.

Dissolve

Sell assets, Dispose of funds, Close committee depository account, & File final report

Organizing a Candidate Committee

Every candidate committee is required to have at least the following:

- **Committee Name:** A name that includes the candidate’s first, middle, or last name, **and** the year of the election:
- **Committee Officers:** A Chair and Treasurer (a deputy treasurer is strongly recommended but not required).
- **Committee Depository Account:** Such as a Bank, Credit Union, or similar account that operates in Oklahoma, is opened in the Committee’s name, and is used only for committee business.

Candidates and their Committees

Every candidate for local elective office has a campaign committee. A campaign committee is the only committee authorized by a candidate to accept contributions or make expenditures on behalf of the candidate’s campaign. [Rules 2.2\(3\)](#) and [2.68](#).

1. CANDIDATES

Under The Act and the Ethics Rules, a candidate is an individual who has, or should have filed a *Statement of Organization* [“SO”] for a campaign committee with the appropriate repository office.

County Office Campaign? File with:	Municipal Office Campaign? File with:	School or Tech Center District Campaign? File with:
County Election Board	Municipal Clerk	School Board Clerk

- **When must a SO be filed?** Within 10 days of *exceeding* \$1,000 in funds, goods, or services received or expended for the campaign. This includes the candidate’s *own* funds and loans for the campaign.

A candidate may file an SO voluntarily, without meeting the threshold amount, but must file reports until the account is closed/dissolved according to the law. They will be subject to the same requirements and consequences as committees required to file. [Rules 2.2\(2\)](#) and [2.70](#).

- **What if the \$1,000 threshold to file is not exceeded?** If more than \$1,000 is not spent or received for a campaign, then the committee is not required to register and file reports.

County: Requirements for County Office.

Candidates forming campaign committees for county offices must have their SOs

1. notarized; and
2. pay a registration fee of Fifty (\$50) dollars in the manner below.

The registration fee is required to be paid by a check drawn on the candidate committee's depository account. [Title 19 O.S. §138.13](#). This fee is a campaign expense and must be treated as one for purposes of contributions and expenditures.

2. REGISTERING A COMMITTEE AND FILING REPORTS

Local committees required to register and file reports file reports on paper with their local filing office. The forms are available at www.ethics.ok.gov using the "[local campaigns](#)" link for download, printing/saving, and filing.

Once registered, a committee must follow a reporting schedule which includes quarterly reports and pre/post-election reports. [Rule 2.100](#) and [2.101](#). The report types and deadlines are explained on [pages 37 - 39](#).

3. NAMING THE CANDIDATE COMMITTEE

A candidate committee must have a name that at a minimum includes (1) the first, middle or last name of the candidate; and (2) the year of the election in which the candidate intends to participate.

Smith for County Office 2024, Friends of John Doe 2024, Jane for County Office #1 2024, or Doe 2024 would all be acceptable names.

4. COMMITTEE OFFICERS AND PERSONNEL

Candidate committees are required to have certain officers under the Ethics Rules. All officers and committee personnel serve at the pleasure of the candidate, who may replace an officer or personnel at any time. The duties of officers and personnel may be determined by the candidate but will not relieve the candidate and officers of their legal obligations and responsibilities.

A. **Officers: Chair (Required), Treasurer (Required), Deputy Treasurer (Best Practice)**

A candidate committee must have both a Chair and a Treasurer, and may have a Deputy Treasurer. The same person, including candidates (so long as they are not judicial candidates), may serve as both the Chair and Treasurer of the candidate committee.

Candidates cannot be officers of other candidate's committees or political action committees. [Rule 2.71](#). This prohibition includes officers for a committee whether or not listed on the Statement of Organization.

B. Responsibilities of Committee Officers

Candidate and the committee officers serve in a fiduciary capacity to ensure the contributions and other funds received by the committee are lawfully expended. The Rules specify the **treasurer** is required to maintain the committee's records, including the records that are used to file documents with the Ethics Commission, and, the **treasurer** is required to ensure filings are accurate and timely. [Rule 2.73](#). However, all officers and the candidate must adhere to the Rules and are generally legally responsible for the activities of the committee. [Rule 6.15](#). The candidate and committee officers must:

- Maintain all records and documents of committee activity for at least four years.
- Make records available to the Commission upon request, including bank statements.
- File Reports on time and with all required information.
- Ensure contributions and campaign resources are only used for legitimate committee purposes.

An individual may not be treasurer "in name only" where they are listed as the "treasurer" but someone else maintains the records. The individual actually performing the treasurer activities must be identified as the committee's treasurer.

When acting in place of the Treasurer, the Deputy Treasurer may perform similar duties to the Treasurer. [Rule 2.73](#)

C. Vacancies in Candidate Committee Offices and Other Committee Information changes

Any vacancy in the office of Chair or Treasurer must be filled within 30 days. A candidate committee that has filed a Statement of Organization must file an amended Statement of Organization within 5 days after the officer vacancy is filled and within 10 days of any other change in information on the Statement of Organization. [Rules 2.74](#) and [Rule 2.75](#).

Committees are prohibited from expending funds when both Treasurer and Deputy Treasurer offices are vacant. [Rule 2.72](#).

5. COMMITTEE PERSONNEL AND DESIGNATED FILING AGENTS.

Candidate committees may hire personnel for the campaign to manage, fundraise, or perform other necessary committee activities. This includes persons who file reports on behalf of the Committee. A candidate and officers of a committee may approve other individuals called Designated Filing Agents ("DFA") to assist with reporting requirements. These individuals, provide support for the committee to ensure accurate reports are filed but do not change the responsibilities of the committee officers to ensure reports are timely and accurate.

Whoever files documents is submitting a record to a governmental entity and the candidate, officer, or DFA filing the document must acknowledge the information submitted is true and accurate.

6. IRS INFORMATION AND EMPLOYER IDENTIFICATION NUMBER

Candidate committees are organizations that may be subject to filing and taxation requirements with the Internal Revenue Service (“IRS”). Committees are strongly encouraged to review the information on the IRS website at www.irs.gov for political committees. The Ethics Commission does not interpret IRS requirements or provide advice on the requirements but provides the following information to provide limited assistance and insight on the Ethics Rules.

The Ethics Rules and The Act establish registration and reporting requirements for committees to file publicly accessible reports. When the requirements are complied with a committee may be exempt from some reporting requirements with the IRS.

Employer Identification Numbers (EINs) are required by the IRS to be obtained by a candidate committee as a political organization even if it does not have employees. EINs may be applied for and received online immediately. The EIN must use the committee’s name.

7. COMMITTEE DEPOSITORY ACCOUNT REQUIREMENTS

Every candidate committee must establish at least one campaign depository (e.g., an account in a bank, credit union, or other financial institution) that ordinarily conducts business within the State of Oklahoma. [Rule 2.94](#). More than one committee depository may be used but must be listed on the Statement of Organization. The committee depository must:

- Be maintained in the name of the candidate committee (see B below);
- Be accessible by the treasurer or have records timely provided to the treasurer;
- Be independent from the accounts of any other individual or entity and used solely by the committee for committee activity;
- Be the account candidate committee funds are deposited into and spent out of during the life of the committee;
- Only have funds withdrawn by check or debit card signed by the Candidate, Chair, Treasurer, Deputy Treasurer, or other person the candidate has approved; and
- **Never be used to withdraw cash.**

[Rule 2.95](#).

A candidate may authorize a non-officer to be a signatory on the account but this will not remove any responsibilities of the officers under the Rules.

A. Interest Accrual Allowed; Investment is Not

The campaign depository may earn interest paid by the depository in which the account is maintained, but the funds cannot be otherwise invested. [Rule 2.95.](#)

B. Committee Name and Assigned Number

Candidate Committees must ensure the full committee name is on all checks and debit cards and, if possible, should include the Committee's Ethics Number if one is assigned.

The committee *John Doe for City 2024* must have a depository that has the name *John Doe for City 2024*, and **not** "John Doe", "John Doe for House" or anything other than the actual committee name. Many problems, especially those where the committee balance and depository balance are involved, may be avoided by simply ensuring the committee depository is in the committee name.

Operating a Candidate Committee

Candidate committee operation is straightforward. Records of committee activity for contributions such as amount, date, contributor information, deposit records, and records of committee activity for expenditures such as amount, date, vendor name, receipts, invoices, contracts, and other committee activity must be maintained and used to file documents. Documents submitted for filing must be accurate, supported by committee records, and filed timely. To ensure compliance with the law, candidates should set policies and procedures to ensure information is maintained and reported by the committee as required by law.

Candidate Committee Assets. A candidate committee may purchase assets for exclusive use by the committee. Records of the purchase, maintenance, and disposal of assets must be maintained by the Committee and reported to the Commission. Just like committee funds, committee assets must be kept and disposed of in accordance with the Ethics Rules. If assets are sold, the funds must be deposited in the Committee's depository.

Policies, Procedures, and Records

The candidate determines the duties of each officer and person involved with the candidate committee. The candidate, officers, and others associated with running the committee must understand The Act and the Rules of the Commission, and ensure at least basic processes and procedures are in place to comply with the requirements of the Ethics Rules.

1. POLICIES AND PROCEDURES

The committee should consider written policies and procedures such as, but not limited to:

- when deposits should be made (same day or within 10 days of receiving a contribution or other funds) and what records must be kept;
- expenditure limits for each signatory;

- providing timely transaction information to the treasurer, and if necessary, to the deputy treasurer, and person filing reports if it is someone other than the treasurer; and
- routinely saving and/or printing depository documents.

2. ALL RECORDS MUST BE MAINTAINED FOR AT LEAST 4 YEARS

All records and documents must be maintained for at least a four-year period. The requirement of “at least 4 years” is because the Commission has a four-year statute of limitations but that time does not start if activity is concealed and/or not reported as required under the Rules.

A. Record Keeping

The records required to be kept are all of those that document committee activity and filings with the Commission. This includes, but is not limited to, contributor information, contracts, loan documents, bank statements, receipts, canceled checks, and any other financial documents.

B. Records must be provided to the Commission upon Request.

These records must be made available to the Commission upon request. The records must contain sufficient information required for proper filing of Reports of Contributions and Expenditures. [Rule 2.73.](#)

Contributions, Expenditures, and Other Funds: General Information

Generally, **contributions** are anything of value, including money, services, goods, discounts, and loans voluntarily provided to a candidate committee. **Expenditures** generally include activity that uses funds, services, or assets of the committee either permanently or temporarily and includes purchases by or on behalf of the committee. **Other funds** are funds that are not contributions such as allowable interest from the depository or refunds of expenditures.

Contributions to candidate committees are generally made for the specific purpose of supporting the campaign of a candidate seeking a specific office. Candidate committees may only spend contributions and other committee funds to further the purpose of the committee; and, for other expenses established within the Ethics Rules.

1. PERSONAL USE OF CAMPAIGN FUNDS PROHIBITED

The candidate and committee officers must ensure campaign contributions are used only for legitimate committee activity. Expenditure of campaign funds to fulfill an obligation that would exist irrespective of a candidate’s campaign or responsibilities as a holder of a state elective office is absolutely prohibited.

The following list is intended to be an illustrative, not exhaustive, list of examples of personal use of campaign funds:

- Personal household expenses such as food, household goods or services, mortgage, rent, or utility payments for a personal residence or private business, even when part of the space is used for the campaign;
- Personal clothing and care of personal clothing, shoes, accessories, etc. (excluding campaign clothing of low monetary value such as T-shirts or caps);
- Vacations or trips not related to the campaign or officeholder expenses;
- Personal entertainment such as admission to athletic events, concerts, theater, or similar events;
- Dues in country clubs, health clubs, recreational facilities, or other nonpolitical organizations;
- Earnings from investments or contributions other than as permitted by the Ethics Rules; and
- “Lifelong” memberships in any organization.

[Rule 2.39.](#)

2. MONETARY AND IN-KIND TRANSACTIONS

Transactions may be either “**monetary**” or “**in-kind**”. “**Monetary**” transactions are those where funds or their equivalent are transmitted through cash, personal check, electronic fund transfers, credit card authorizations, or similar methods. “**In kind**” **contributions** are goods or services provided to the candidate committee and include discounts to the committee when the discount is not available to the general public. [Rule 2.2\(6\)](#). “**In kind**” **expenditures** are expenditures made by a candidate or 3rd party on behalf of the committee for which the candidate or 3rd party intends to be reimbursed.

3. ALL CONTRIBUTIONS AND EXPENDITURES ARE AGGREGATED BY SOURCE

All contributions and expenditures, including monetary and in-kind transactions are aggregated together by source or vendor. Committees filing reports are required to report all activity, but transactions are only itemized once \$50 in contributions from a single source, or, \$200 in expenditures to the same vendor, are exceeded, or the committee has opted to itemize all expenditures. The one exception is reimbursements of committee funds to candidates for personal funds used for campaign purposes which are itemized regardless of amount.

Paul gives *Friends of Jana 2024* a check for \$200 and a chair valued at \$300. Paul has given \$500 worth of contributions to *Friends of Jana 2024*.

4. CASH TRANSACTIONS

A. **Contributions: Cash and Anonymous Contributions from Individuals Capped at \$50**

Oklahoma is one of few states that permit anonymous and cash contributions but the maximum amount of either a cash or anonymous contribution is \$50 in the aggregate per contributor. [Rules 2.19](#) and [Rule 2.20](#). Anonymous contributions do not include contributors who are known but do

not want to be listed as a contributor and does not include those contributors capable of being identified. Candidates must take best efforts to identify all contributors and report the contribution in accordance with these Rules.

Candidate committees may accept up to \$50 total in cash contributions from a single contributor. Cash contributions do count toward that individual's contribution limit.

If a candidate or candidate committee receives a contribution over \$50 in cash or from an anonymous source, the candidate must (1) return the amount in excess of \$50 if the contributor is known or (2) forfeit the amount in excess of \$50 to the State Treasurer for the General Revenue fund of Oklahoma.

Candidate Smith received anonymous mail with a \$100 bill for his campaign. Fifty dollars (\$50) may be kept as an anonymous cash contribution, but the other Fifty dollars (\$50) must be forfeited to the General Revenue Fund of Oklahoma.

B. Expenditures from the Committee Depository: Cash Expenditures are Prohibited, Check or Debit Card Transactions Only.

Withdrawal of cash from a campaign account is not permitted. Ethics Rules require **all expenditures** by a committee be by **check** or **debit card** signed by the candidate, treasurer, or deputy treasurer.

Provided, however, a candidate may authorize other individuals to sign checks or debit cards for the candidate's committee. The candidate must ensure any authorized signers understand the requirements for timely providing information to the Treasurer for transactions to be included on the appropriate report. The candidate may want to establish parameters for non-officer signatories such as spending limits, pre-approval of the expenditure, etc. [Rule 2.95](#).

Loans

Generally, loans are considered contributions to candidate committees and are subject to contribution limits unless the loan is from a commercial financial institution issuing the loan in the regular course of business. Loan proceeds must be deposited into the committee's depository account and be properly reported on campaign reports.

Candidates may receive loans from three sources: (1) the Candidate so long as certain conditions are met; (2) a 3rd party, other than another political committee, who is not a financial institution up to the applicable contribution limit; or (3) a commercial financial institution issuing a loan in the normal course of business. [Rules 2.38](#), [2.65](#), [2.66](#), and [2.67](#).

1. CANDIDATES MAY MAKE UNLIMITED LOANS TO THEIR OWN CANDIDATE COMMITTEES

A candidate may make loans for unlimited amounts to his or her candidate committee. The loan must come from his or her personal funds or from joint funds of the candidate and the candidate's spouse. However, in order for a candidate to be repaid the loan, the candidate must do the following:

- 1) Execute a loan document with the committee, that includes repayment terms and is signed by the committee treasurer and the candidate (even when those are the same individual);
- 2) Deposit the funds into the committee depository; and
- 3) Report the loan.

Rule 2.67.

A candidate is prohibited from charging interest on a loan to his or her committee.

2. LOANS BY 3RD PARTIES WHO ARE NOT FINANCIAL INSTITUTIONS

A loan by a person or entity, other than a commercial financial institution or a political committee, to a candidate committee is a contribution from the lender, guarantor, or endorser. Contribution limits apply.

The portion of the loan that is paid off will no longer be considered a contribution to the campaign. Any remaining unpaid balance of the loan, however, will remain a contribution. [Rule 2.67.](#)

Mike is a candidate for state office. Mike's brother, Aaron, wants to support Mike's campaign by providing the committee a loan. Because Mike's name is on the ballot in the primary and the general elections, Aaron can provide a loan of up to \$3,300 before the primary and another loan of up to \$3,300 before the general election. Aaron is unable to provide any other contribution to Mike's committee as he has met the maximum contribution limits for both elections.

3. LOANS BY COMMERCIAL FINANCIAL INSTITUTIONS

A candidate committee may receive a loan from a commercial financial institution. A loan from this entity is not considered a contribution if (1) the entity normally engages in the business of making loans, (2) the loan is made in the regular course of business, and (3) the loan is made on the same terms as are ordinarily made available to the public. [Rule 2.65.](#)

Campaign Contributions General Rules

1. CONTRIBUTIONS MUST BE VOLUNTARY

Contributions must be voluntarily given to the candidate or candidate committee by a contributor. Contributions cannot be coerced or exchanged for any advantage. [Rule 2.91.](#)

2. VOLUNTEER SERVICES

A. Individuals

The value of volunteer services by an individual using personal resources is not considered a contribution by an individual who volunteers his or her services. However, no individual or entity may “volunteer” the services of another individual. [Rule 2.2\(6\)](#). An employer, for example, cannot “volunteer” the services of an employee.

B. Non-Individuals (Businesses, labor unions, not for profits, etc.)

1. Non-Individuals are unable to volunteer services or resources to candidate committees. This includes, among other things, office space, use of business equipment, email addresses, employees, or services offered for free or at a discounted rate not available to the public. Providing these resources are contributions to the candidate committee at fair market value unless fair market value is paid for the services or resources by the candidate committee.
2. Certain *communications* by a corporation intended to be received only by its stockholders, directors, officers or employees and their spouses, or communications by a labor union intended to be received only by its members and their spouses are not considered contributions. [Rule 2.29](#).

Corporation XYZ emails its employees an endorsement of a particular candidate. The endorsement and business resources used to make the endorsement would not be considered a contribution to the candidate’s campaign.

3. CONTRIBUTIONS: ACTUAL SOURCE, EARMARKING, AND THROUGH A 3RD PARTY

A contribution must be reported in the name of the person or entity that actually funds the contribution. Reporting a contribution in the name of someone other than the source of the contribution is a circumvention of the law, and this includes any reimbursement for the contribution after the contribution is made. A contribution earmarked, either directly or indirectly, for the benefit of a particular candidate but given to a committee other than the candidate’s committee is considered a contribution by the contributor to the candidate for which it is earmarked. [Rules 2.31](#) and [2.33\(A\)](#).

A person who cannot lawfully make contributions to candidates is unable to give funds to a third party to give the money to the candidate, so it appears it is from a lawful source. This is called a strawman donation due to the use of a conduit or intermediary to legitimize a contribution. This activity is “money-laundering”. Both circumvention, use of strawmen, and money laundering are prohibited by [Rule 2.18](#). Such activity may also implicate criminal laws at the state and federal level outside of the Commission’s jurisdiction. Committees are required to use best efforts to identify the proper contributor for each contribution to the committee.

Jane is running for a seat in the city council. Jim wants to give her a contribution but does not want anyone to know it's from him. Jim gives \$2,000 to PAC X and specifies that the \$2,000 is for Jane's campaign. This is an earmarked contribution from Jim to Jane's committee through PAC X and is prohibited.

4. REQUIRED CONTRIBUTOR INFORMATION

For contributors, candidate committees must get certain contributor information, maintain records of contributions, and report contributions in accordance with the Rules. Different information may be required depending on whether the contributor is an individual, political committee, tribe, limited liability company, or partnership. The information required is included within the section in this Guide for the entity in "Contributions Limits and Sources."

5. DEPOSITING CONTRIBUTIONS: 10 DAY GRACE PERIOD

The Rules provide a grace period of ten (10) business days for a committee to determine if it will accept the contribution and to deposit the contribution. A "business day" generally excludes Saturdays, Sundays, and official state holidays. Contributions are not required to be accepted if offered and may be rejected for any reason. Some reasons for rejection may be that the contribution would exceed limits, be from a prohibited source, or from a source the candidate committee has determined not to accept contributions from. Generally, so long as the contribution is deposited within the 10 days, the date of deposit is the date used on reports.

However, any contribution that is not rejected and returned within the ten (10) business day grace period, is deemed to have been accepted by a candidate committee. [Rule 2.21](#). A contribution that is not deposited within 10 business days after it has been received by the candidate committee must be (1) returned to the contributor; and (2) reported to the Commission in a Report of Contributions and Expenditures as having been accepted and refunded. [Rule 2.22](#) and [2.95](#).

Jane is a candidate who has made a choice not to accept PAC contributions and received a \$2,000 check in the mail from PAC Q on June 1, 2023. Jane has until June 15 to reject and return the contribution without needing to report the contribution. On June 16, 2023, if Jane had not yet returned the contribution, the contribution must be reported on the next Contributions and Expenditures Reports as having been received and returned.

Contribution Limits and Sources

Oklahoma's constitution prohibits political contributions from corporations, associations, labor unions and similar entities. Accordingly, the Ethics Rules likewise prohibit contributions from those constitutionally prohibited sources. This prohibition includes contributions that includes funds from a prohibited source. The Ethics Rules specifically identify the entities that may contribute to candidate committees and establish the limits that apply to those entities. Contributions in excess of those limits are prohibited. [Okla. Const. art. IX, § 40](#); [21 O.S. § 187.2](#); and [Rule 2.23](#).

Contributor and contribution information is required to be maintained by the committee. This information must be sufficient to file campaign finance reports. Copies of checks, deposits, online contributions, etc. must be maintained as must any additional information required under the Rules, or that involve that contribution.

1. CONTRIBUTION LIMITS MAY BE “PER ELECTION” OR “PER CAMPAIGN”

Contributions to candidate committees are generally **per election limits** that are specific to each election. [Rules 2.37, 2.33, and 2.34](#). If a candidate participates in more than one election, the contribution limits will reset on the day following the election and the committee may accept additional contributions up to the maximum per election limit. There are circumstances where contributions may be **per campaign limits** meaning they are limits that apply to the committee during its existence and are not limited to the per election limits.

The following scenarios illustrate how per election limits work in practice.

A. Pre-Payments: Contributions cannot be pre-paid for future elections.

Candidate 1 may be in both the primary and general election. John Smith is a contributor and plans to max out to Candidate 1 for both elections and would like to write one \$6,600 check before the primary for the committee to allocate between the primary and general election. John Smith and the committee must follow the \$3,300 per election limit and Candidate 1 must win the primary before any additional contributions may be provided. Preventing pre-paid contributions simplifies record keeping for committees.

B. Retroactive Payments: Contributions cannot be retroactively assigned to an election.

Sally Doe is a contributor and contributed \$1,000 to Candidate 1 before the primary election. Sally sends Candidate 1 \$2,300 after the primary election to reach the maximum limit before the general election and to “make-up” the difference *not* contributed before the primary election. Candidate 1’s campaign must return \$2,300 to Sally as the contribution exceeds the \$3,300 per election contribution limit because the limit reset after the primary election. Sally may not “make up” the amount not contributed during the primary election and add it to the general election contributions.

C. Post-General Election Payments: Contributions may be made after the general election when per election limits apply if the contributor has not exceeded the per election amount that applies to single election. Then the contributor may contribute additional funds until the one election limit is reached.

Jimmy Smith contributes \$100 on the first of the month every month during 2024 to Candidate 1. By November Jimmy has contributed \$1,100. After the general election Jimmy may continue to contribute until his aggregate contributions reach the single per-election limit of \$3,300.

2. CONTRIBUTORS AND THEIR LIMITS.

The following chart summarizes the sources from which candidate committees may or are prohibited from accepting contributions.

Allowable Sources	Prohibited Sources
Candidate's own personal funds	Corporations
Individuals - except foreign nationals	Foreign Nationals
Limited Liability Companies or Partnerships with individuals as members or partners *Special requirements	Limited Liability Companies or Partnerships whose members are not individuals
Another *local* Candidate Committee of the same type (Municipal candidate to Municipal candidate, County candidate to County candidate, etc.)	Federal, state, or different type of local candidate committee. (County candidate committee is prohibited from donating to a municipal candidate committee)
State and Federal PACs that may contribute to candidates	State & Federal PACs that could legally accept corporate contributions
Political Party Committees – Non-Judicial Offices Only	Political Party Committees - Judicial Offices Only
Out-of-State PACs (Special Requirements)	Out-of-State PACs that legally could accept corporate contributions

3. CONTRIBUTORS: CANDIDATE TO THEIR OWN CANDIDATE COMMITTEE

A candidate may contribute an unlimited amount to his or her candidate committee from their own personal funds or from joint funds of the candidate and the candidate's spouse. All monetary contributions provided by the candidate are required to be deposited into the depository prior to expenditure from the candidate committee. All contributions from the candidate to his or her committee must be reported to the Ethics Commission.

- Contributions from Spouse Funds.** A candidate's spouse who makes a contribution solely from his or her funds, not from joint funds between the candidate and spouse, is subject to the individual contribution limits. [Rules 2.38](#) and [2.95](#).
- Contributions from a candidate are not refundable.** A candidate that makes a contribution to his or her committee can not be refunded the contribution at a later date. However, a candidate who uses personal funds for committee activity and wants the option to be repaid must either make a loan following the loan process, or, follow the reimbursement process by making and reporting each in kind expenditure as required in the Rules and be reimbursed within ninety days of the expenditure of personal funds.
- Nontaxable Gifts under the Internal Revenue Code.** A gift or gifts to a candidate or a candidate's spouse that are nontaxable under the United States Internal Revenue Code are considered contributions to the candidate's committee to the extent that the gift or gifts exceed gifts from the same donor in 3 of the preceding 5 calendar years, assuming the candidate makes a similar contribution to his or her campaign. [Rule 2.38](#).

See [loans](#) section and the [reporting reimbursements](#) section.

4. CONTRIBUTORS: INDIVIDUAL(S)

The contribution limit from an individual to a candidate committee is a per election limit. This limit resets if the candidate’s name will be on another election ballot. [Rule 2.37](#). Generally, any individual, other than a foreign national, may make contributions to a candidate committee. A child under the age of 18 may make a contribution only if the contribution is attributed to his or her parent (or equally between two parents) or guardian. [Rule 2.17](#).

The Ethics Commission adjusts the individual contribution limit during odd numbered years upward to the nearest \$100 increment, based on the Consumer Price Index. These limits apply to the upcoming election cycle and do not change the limits that apply to previous election cycles. [Rule 2.37\(H\)](#). The limits for 2016 through 2024 are summarized below.

2016 - 2018	2020	2022	2024
\$2,700/election	\$2,800 election	\$2,900 election	\$3,300 election

Maximum Contributions from an Individual: 2024 Election Cycle

<p>Candidates with 1 Election or Unopposed</p> <p>Up to \$3,300 total</p>	<p>Candidates with 2 Elections:</p> <ul style="list-style-type: none"> • Primary & Run-Off • Primary & General <p>Up to \$6,600 total</p>	<p>Candidates with 3 Elections:</p> <ul style="list-style-type: none"> • Primary, • Run-Off, • General <p>Up to \$9,900 total</p>
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- **Contributions from Joint Checking Accounts.** Candidate committees that receive contributions from a joint account must remember each individual has their own contribution limit. Joint account contributions must be allocated and reported to the individual account holder(s) making the contribution. When the contributor has not specified how to distribute the funds, the committee should ask the contributors how to allocate the contribution between the two account holders. There are various reasons why the contributions should not be presumed to be equally from the account holders including joint account holders who support different candidates. [Rule 2.37](#).

If the contributor specifies the contribution is only from one of the individuals listed on the check, then the entire contribution should be attributed to the designated contributor.

Susan, a 2024 school board candidate, receives a \$2,000 check from the joint bank account of “John and Jane Smith” in June before the primary election. Committee records show Jane Smith has previously contributed \$2,000. The Committee contacts the Smiths and determines the \$2,000 should be allocated with \$1,000 to Jane, and \$1,000 to John.

A. Foreign Nationals Prohibited from Contributing

Individuals who are foreign nationals are prohibited by Federal law from making contributions to political committees in any amount. For more information on this prohibition go to www.fec.gov.

B. Individual Contributions: Records and Reporting

Candidate committees must maintain records of contributors including getting, maintaining, and reporting the following information from individual contributors:

- **Name** (Single individual names, not couples);
- **Address**;
- **Occupation** (see comment below); and
- **Employer** (see comment below).

Occupations: Occupations exist even if the individual is retired or not employed, the individual's occupation should be reported: teacher, lawyer, accountant, etc.

Employer: Self-employed and retired contributors. "Self" is not a business name even when the contributor is the sole employee or owner. Rather the business name used is the appropriate employer name, such as, "Jane Doe, Inc."; "Jane Doe d/b/a Jane Doe Enterprises". For retired or unemployed individuals it is appropriate to use "Retired", "Unemployed", or last employer's name with "(retired)" after the employer's name.

5. CONTRIBUTORS: LIMITED LIABILITY COMPANY (LLC) OR PARTNERSHIP (LP) FUNDS

Under certain conditions candidate committees *may* accept contributions from limited liability companies (LLC) and partnerships (LP). There is not an LLC or LP contribution limit. The contribution is considered a contribution from the individual members or partners of the entity and count toward the contribution limits of each individual member or partner. [Rules 2.37](#), [2.24](#), [2.25](#), and [2.106](#). To avoid exceeding individual contribution limits and ensure each contributor may lawfully contribute, certain additional information must be ascertained to ensure the contribution may be accepted and is reported correctly.

The Ethics Rules do not include *Professional* LLCs (PLLCs) or *Professional* Partnerships (PLPs) in its Rules. Laws other than the Ethics Rules govern activities of PLLCs and PLPs.

A. LLC and LP Threshold Requirements

Candidate committees may accept an LLC or LP contribution provided the following are all true:

1. All members or partners are individuals (and not foreign nationals);
2. No member or partner may be incorporated; and
3. All members or partners must agree to the contribution.

Mayra and LMNO, Inc. are equal members of ABC, LLC. A candidate committee cannot accept a contribution from ABC, LLC. because LMNO, Inc. is a corporation.

B. Information required from LLC or LP

Provided the above criteria are met, the candidate committee may accept an LLC or LP contribution but the committee is required to maintain the following information on contributions from LLCs and partnerships:

- (1) LLC/LP Name;
- (2) Each member's/partner's percentage of ownership; and
- (3) Each member's/partner's name, address, occupation, and employer.

LLCs and LPs who regularly contribute to committees will typically provide this information to the candidate committee with the contribution. If not, the committee will need to get the information and document it.

Reporting LLC/LP Contributions.

The amounts contributed through the LLC or LP count toward the individual contribution limits of each individual member or partner. [Rules 2.37](#), [2.24](#), [2.25](#), and [2.106](#). The candidate committee will report LLC/LP contributions according to each member as an individual (name, address, occupation, employer) according to their ownership interest.

XYZ, LLC is owned by three members—Jane Doe owns 50%, John Smith owns 25%, and Sally Jones owns 25%. XYZ, LLC made a \$1,000 contribution via check to candidate committee *Bobbie John 2024*. The candidate committee may accept the check but will report the contribution as \$500 from Jane Doe, \$250 from John Smith and \$250 from Sally Jones.

6. CONTRIBUTORS: INDIAN TRIBES—NON-INCORPORATED ONLY

Indian tribes that are **not incorporated** utilize the individual contribution limit. If the contribution received from a tribe is actually a contribution from the tribe's political action committee ("PAC"), then the contribution limits for a PAC apply and the contribution must be reported as coming from the PAC. [Rules 2.23](#), [2.33](#), and [2.37](#).

Contributions from Indian Tribes are reported using the type "Indian Tribe" but follow the individual contribution limits.

7. CONTRIBUTORS: POLITICAL COMMITTEES

Certain political committees may make contributions to candidates: (1) other candidate committees operating at the same government level; (2) some, but not all, types of political action committees; and (3) political party committees. The sections below discuss the different types of political

committee and contribution limits and requirements. The last section describes reporting contributions from political committees in The Guardian System.

A. Local Candidate Committee

A local candidate committee may accept a contribution from a candidate committee formed for the same level of local campaign but not from a federal, state, or candidate committee formed for a campaign for different level of government office. [Rules 2.30](#) and [2.37](#).

Jane and John are county candidates. Bill is a municipal candidate. Jane could contribute to John but not to Bill because Bill's committee is formed to fill a municipal office and not a county office.

i. Per campaign contribution limits apply.

Candidate committees who contribute to other candidate committees follow a per campaign election limit that is equal to the contribution limit that would apply to an unopposed candidate (or the amount for single election) and not per election limits where the limits reset after the election if the candidate's name appears on another ballot.

ii. Contributions between committees formed for different election cycles.

When the giving and receiving candidate committees were formed for different election cycles, the committees may be subject to different contribution limits. **The lower contribution limit of the two will be the contribution limit that applies.** Refer to the chart below. [Rule 2.37\(F\)](#).

Candidate Committee Contribution Limits by Election					
2016	2017	2018	2020	2022	2024
\$2,700	\$2,700	\$2,700	\$2,800	\$2,900	\$3,300

Candidate committee A is a 2018 candidate committee subject to a \$2,700 limit. Candidate committee B is a 2024 candidate committee subject to a \$3,300 limit. Candidate committee A may give a contribution to Candidate committee B up to a maximum of \$2,700 for the entire campaign.

B. Political Action Committees (PACs)

Candidate committees may not accept contributions from all PACs but are limited to receiving contributions from PACs that are legally able to make direct contributions to candidates. PACs that are able to make contributions to candidates are subject to the same per election concepts that apply to individuals making contributions to candidates, but the per election amount is different.

The following chart summarizes the various types of PACs and whether they can make contributions to candidate committees. The different types are described in the following sections.

Limited (OK & Federal Equivalent)	Unlimited (OK & Federal Equivalent)	Out of State	1/25
YES	NO	Conditions apply	YES, at ½ amount of Limited Committees

To verify the committee type or get the assigned identification number for committees registered in Oklahoma, the candidate committee may either ask the committee directly or go to The Guardian System. The committee’s public page and Statement of Organization clearly indicates whether the Committee is a Limited or Unlimited Committee. Committees registered with the FEC may be looked up at www.FEC.gov.

i. Oklahoma Limited Committees and Equivalent Committees

A limited committee is organized to make contributions to candidates and is subject to per election contribution limits. Generally, a limited political action committee (“limited committee”) may make a maximum contribution of up to \$5,000 per election that a candidate’s name appears on the ballot. [Rules 2.2\(13\)](#), [2.33](#) and [2.106](#). Per election limits are explained on [page 17](#).

FEC and out of state committees that are equivalent to a limited committee may make contributions to candidate committees subject to the same limits as Oklahoma limited committees.

ii. Oklahoma Unlimited Committees and Equivalent Committees: No Contributions to Candidates

Candidate committees are prohibited from receiving contributions from unlimited and equivalent committees. An “unlimited committee,” often referred to as a Super PAC, is organized for the purpose of making independent expenditures, electioneering communications, or state question communications but is not legally able to contribute to candidate committees. These committees may accept contributions in unlimited amounts from corporations and labor unions.

Caution: Candidate committees and others connected to the candidate committee that coordinate with other Committees, such as sharing polling information, campaign strategy, staff, etc. are accepting in-kind contributions. Contribution limits and reporting requirements apply. Coordinated activity with unlimited committees, corporations, or other entities prohibited from contributing to candidate committees is prohibited.

[Rules 2.2\(19\)](#), [2.35](#), [2.37](#) and [2.106](#).

iii. Out-of-State PACs

Candidate committees may accept contributions from Out-of-State PACs **but only** if the PAC is (1) formed to make contributions to candidates; (2) is legally prohibited from accepting corporate

funds; and (3) submits proof of registration to the Ethics Commission prior to contributing to the candidate committee.

iv. **1/25 PACs and Equivalentents**

A “1/25 Committee” is an abbreviation for a type of PAC that registered less than 1 year prior to the primary election of the committee receiving the contribution or that has fewer than 25 contributors. Candidate committees may accept contributions from 1/25 committees that are exactly half of what limited committees may contribute.

C. Political Party Committees

A political party committee is a committee that is the official federal or state party committee or a committee officially recognized by the state party as part of its party committee structure: State, Congressional District, County, Precinct, and other party committees. A candidate committee may receive contributions from political party committees prior to the general election, subject to contribution limits. All contributions by the various party committees are added together for purposes of contribution limits. [Rule 2.32](#).

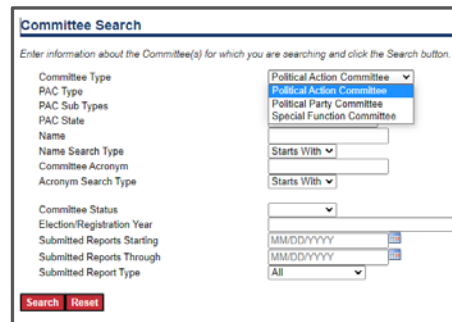
The maximum amount that a local candidate committee may receive from all political party committees combined is \$10,000 prior to the general election.

X State Political Party Committee wants to support its candidates in the General Election. County Y Political Party Committee contributes \$10,000 to Joe Smith, a candidate for House. X State Political Party Committee and County Y Political Party Committee belong to the same party and are both recognized under that party’s bylaws. X State Political Party Committee is unable to make a contribution to Joe Smith because the County Y Committee already contributed the maximum on contributions from the political party.

D. Reporting Contributions from Political Committees

The Ethics Rules require that candidates maintain and report information about contributions from political committees including the name, address, and registration number of the committee if registered. Ethics Commission staff encourages contributors to provide candidate committees with the information necessary to file accurate reports. Most contributions from political committees will be from committees registered with the Ethics Commission, the Federal Election Commission (“FEC”), or registered locally.

The state maintains an online reporting system for those committees required to register at the state level. This system, called The Guardian System, may be accessed from the Ethics Commission’s website: www.ethics.ok.gov. On The Guardian System, use the “Search” tab → “Candidates/Committees” → “Committees” option to access the Committee Search page and get contact information for differed committees registered in Oklahoma.



8. EXCESSIVE CONTRIBUTIONS AND CONTRIBUTIONS FROM PROHIBITED SOURCES

All contributions, including those that are excessive or from prohibited sources are required to have records kept of the contribution in the same manner as any other contribution, including any corrective actions, and must be reported.

A. Reporting Excessive Contributions, Contributions from Prohibited Sources, and Refunds

1. **Business Contributions:** Contributions from corporations, labor unions, associations and similar entities must be reported using the contributor type “business”.
2. **Excessive Contributions:** Contributions that exceed contribution limits individually or when aggregated with other contributions from the same contributor must be reported even if the contribution was subsequently refunded.
3. **Refunds:** A committee that has received an excessive or prohibited contribution that has been, or will be, refunded must actually issue the refund and report the refund on the committee’s report during the reporting period the refund was made. Provided when a contribution and refund will be in different reporting periods, the committee may indicate the contribution will be refunded.

Example:

On March 30, 2023, Test Contributor contributed \$5,000 to Jane Doe’s campaign committee. When completing the reporting form, Jane realized she has accepted an excessive contribution and refunds the contribution. Because the contribution was received during the first quarter reporting period and the refund was issued in the 2nd quarter reporting period they will not show on the same report. When Jane reports the contribution on her 1st Quarter

report she adds a note that the contribution was refunded and the date of the refund. The inclusion of such a note is okay so long as the refund was made and shows on the next report.

Date	Contributor Information [Name/Address/Occupation/Employer] [Name of Committee, Committee #]	Type of Contributor
3/30/2023	Test Contributor 123 Street City, OK 88888 REFUNDED 4/29/2023	Individual <input type="button" value="v"/>

Fund-Raising

Raising funds is key to campaigning. There are certain scenarios that routinely arise during fundraising. The Ethics Rules work to provide clarity and facilitate fundraising so candidates can maximize fundraising opportunities and avoid potential or actual violation of the Ethics Rules and other applicable laws.

1. FUNDRAISING EVENTS: GOLF TOURNAMENTS, AUCTIONS, & SALES

A candidate committee may use golf events, auctions, and sales for fund-raising purposes but there are some special considerations. [Rule 2.62](#), [Rule 2.63](#), and [Rule 2.64](#).

- Any goods or services donated to the event are considered in-kind contributions to the committee.
- Any fee paid to participate in the event or to purchase an item at the event is a monetary contribution.
- Any discount on use of the event location or other items will be a contribution to the committee unless the same discount is available to the public generally.
- Goods, services, event tickets, or discounts may **neither be donated by or purchased** by a corporation or labor union.
- Contributor information for each donation and each person must be maintained by the Committee in the same manner as all other contributions.
- Candidate committees who sell goods or services are subject to applicable licenses and taxes provided by law.

Golf Tournaments: John’s candidate committee hosts a golf tournament to fund-raise for his campaign and offers the opportunity to “sponsor” a hole which includes posting a sign at the sponsored hole. Entry fees for the golf tournament are set at \$100 per individual or \$400 per team. XYZ Corporation sends a \$1,400 check to sponsor the 18th hole; and to pay the entry fees for a team of four of its employees. John’s candidate committee must return the check because XYX Corporation may neither sponsor a hole or pay for a team to participate in the tournament.

Auctions: Sarah’s candidate committee is hosting an auction to raise funds and is accepting items from the surrounding community to auction. Sarah received a painting from Randy, which is valued at \$200, to be auctioned off at Sarah’s fundraiser event. Melanie won the bid for the painting and paid \$300. Sarah will report this in the Report of Contributions and Expenditures as (1) a \$200 in-kind contribution from Randy and (2) a \$300 monetary contribution from Melanie.

Sales: Sarah Smith is selling T-shirts to raise funds for her campaign. She purchased the T-shirts for \$10 and is selling them for \$20. Constance purchases a T-shirt from Sarah’s candidate committee. Sarah Smith will report this as a \$20 contribution from Constance and a campaign expense of \$10 for the T-shirt.

2. JOINT CANDIDATE FUND-RAISING EVENTS

Two or more candidates for office, except a judicial office, may participate in a joint fund-raising event. Each participating candidate must be given approximately equal status in any formal solicitation of contributions. Candidate committees participating in the fundraiser will pay expenses and receive contributions separately from all other participants. [Rule 2.59](#).

Candidates A, B, and C have a fundraiser and the food is \$300. Candidates A, B, and C must each pay the food vendor \$100 directly from their own committee funds. Sally Smith supports Candidates A, B, and C and wants to contribute \$1,000 to each committee. Sally Smith is unable to write one check for \$3,000 to be split by Candidates A, B, and C, but must write separate checks to each Candidate A, B, and C.

3. CONTRIBUTION EXEMPTION FOR HOSTS OF CERTAIN FUNDRAISERS

An individual who hosts a fund-raising event for a candidate:

1. in either his or her residence or his or her non-residential building owned or leased individually; and
2. uses personal funds

has a \$1,000 exemption that applies to that fundraiser before the costs of the fundraiser are considered a contribution to the candidate's campaign. This \$1,000 exclusion applies no more than once per individual per campaign for a candidate committee, regardless of the number of elections a candidate's name appears on the ballot. [Rule 2.60](#) and [Rule 2.61](#).

A. Residential Fundraisers

Just as each adult member of a family has his or her own contribution limit as an individual contributor, so too does each resident host have the opportunity to utilize the exemption above. Spouses may sponsor a singular event, and each use their exemption at the same fundraiser. Alternatively, each spouse may host a separate fundraiser at the residence and use the exemption separately.

1. Betty and Leo support Taran's campaign. Betty and Leo host a fundraiser in their residence and spend \$2,500 of joint personal funds on invitations, decorations, food, and refreshments. Up to \$1,000 is excluded for each Betty and Leo (\$2000 total) and not reported as a contribution to Taran's candidate committee. The \$500 in excess of \$1,000 is considered an in-kind contribution to Taran's candidate committee and must be reported.
2. Alternatively from 1, Betty and Leo host separate fundraisers for Taran, one hosted by Betty, and one hosted by Leo, and each qualify for the \$1,000 exemption. If Betty spends \$1,500 on invitations, decorations, and refreshments, the amount spent over \$1,000, or \$500, would be reported as a contribution to Taran's campaign. If Leo spends \$500 on the fundraiser he hosts on a later date, Taran's campaign would not report a contribution from Leo. Taran's committee would maintain records on each fundraiser.

3. John supports Kiera’s campaign and hosts a fundraiser in his residence for Kiera and spends \$800 for food and refreshments. Kiera’s committee will not report the \$800 as a contribution. John hosts another fundraiser at his residence for Kiera’s campaign and spends \$1,000 for food and refreshments. Kiera’s campaign must maintain records for each fundraiser and will report the entire \$1,000 spent on the 2nd fundraiser as a contribution. The exemption only applies to one residential fundraiser per contributor per campaign regardless of the amount of funds spent.

B. Non-Residential Business

This provision specifically applies to individuals and their contributions only and does not apply to any other entity including LLCs and partnerships. The exemption for non-residential buildings does not apply if the property is not owned or leased by an individual, even if an individual is the exclusive shareholder, member, or partner of a business entity.

John Smith is a “self-employed” realtor and wants to host a fund-raiser for Jane, a candidate for state office, at his commercial office space. However, the office space is owned by “John Smith, Inc.” not by John Smith personally. The \$1,000 exemption would not apply. Because the office space is owned by a corporation it could not provide the office space for the fundraiser at no cost to the candidate committee as it would be a prohibited corporate contribution. However, Jane’s committee pays fair market value for the space. John Smith uses personal funds and pays \$1,000 for the costs of food, beverages, and decorations. Jane’s committee would report a \$1,000 in-kind contribution from John Smith and report the fair market value it paid for the use of the space for the fundraiser.

Campaign Expenditure Specifics

Committees make expenditures of campaign funds mostly derived from contributions. An expenditure is defined as a purchase, payment, distribution, loan, advance, compensation, reimbursement, fee, deposit, or gift made by the candidate committee. [Rule 2.2\(8\)](#). Expenditure of campaign funds, assets, or services is governed by the Rules to ensure campaign funds are used as intended by contributors generally. Contributions and campaign assets must not ever be used other than as provided by law.

Expenditures from the Committee depository must be made using checks or a committee debit card. To the extent possible expenditures for the committee should always be made directly from the Committee’s depository. There is a specific and time sensitive process to reimburse others who make expenditures on behalf of the committee, but committees should strive to avoid needing to reimburse the candidate or others from the committee depository.

1. PERSONAL USE OF CAMPAIGN FUNDS PROHIBITED

The candidate and committee officers must ensure campaign expenditures are made for legitimate committee activity only. Expenditure of campaign funds to fulfill an obligation that would exist irrespective of a candidate’s campaign or responsibilities as a holder of a state elective office is

absolutely prohibited. The following list includes examples of personal use of campaign funds as those expenses would exist independently of campaigning for or holding elective state office. This list is intended to be an illustrative, not exhaustive, list of examples of personal use of campaign funds:

- Personal household expenses such as food, household goods or services, mortgage, rent, or utility payments for a personal residence or private business, *even when part of the space is used for the campaign*;
- Personal clothing and care of personal clothing, shoes, accessories, etc. (excluding campaign clothing of low monetary value such as T-shirts or caps);
- Vacations;
- Personal entertainment such as admission to athletic events, concerts, theater, or similar events;
- Dues in country clubs, health clubs, recreational facilities, or other nonpolitical organizations;
- Earnings from investments or contributions other than as permitted by the Ethics Rules; and
- “Lifelong” memberships in any organization.

[Rule 2.39.](#)

2. SUMMARY OF EXPENDITURES FROM COMMITTEE FUNDS

A. Expenditures by Check or Debit Card Only: Cash Transactions Prohibited

Expenditures from the committee depository are only permissible through check or debit card. **Withdrawal of cash from a campaign account is not permitted.**

Rules require all expenditures by a committee be by check or debit card signed by the candidate, treasurer, or deputy treasurer. Provided, however, a candidate may authorize other individuals to sign checks or debit cards for the candidate’s committee. The candidate must ensure any authorized signers understand the requirements for timely providing information to the Treasurer for transactions to be included on the appropriate report. The candidate may want to establish parameters for non-officer signatories such as spending limits, pre-approval of the expenditure, etc. [Rule 2.95.](#)

B. Permissible Expenditure Categories

Contributions to a candidate committee may be used to make expenditures for the following categories within the Ethics Rules:

1. Ordinary and necessary campaign expenses;
2. Contributions to another candidate committee (same level of office only);
3. Ordinary and necessary Officeholder expenses (for elected candidates during their term of office);
4. Payments on loans and committee debt;
5. Reimbursements for campaign expenditures that were not initially paid for using committee funds;

6. Surplus Funds and Debt from a prior committee;
7. Other purposes not otherwise prohibited by law or the Ethics Rules.

3. ORDINARY AND NECESSARY CAMPAIGN EXPENSES

“Ordinary and necessary campaign expenses” are expenses that would not exist but for campaigning for elective state office and are both ordinary and necessary. Ordinary and necessary campaign expenses are generally straightforward. There are a few expenditures that have specific requirements or additional information as is explained below.

These expenses include, but are not limited to, the following types of campaign expenses:

- Fees paid to the Election Board and Ethics Commission,
- staff salaries,
- campaign consulting fees,
- campaign office rent other than at a personal residence,
- travel,
- advertising,
- supplies and equipment,
- fundraising,
- individual memberships in political organizations, civic, or charitable organizations,
- professional services such as legal fees, accounting, bookkeeping, or reporting services.

[Rules 2.39](#) and [Rule 2.43](#)

John Smith is not a member of organization ABC, Inc. However, John Smith forms a committee to be elected to County office and membership of organization ABC, Inc. will assist him in his campaign. ABC, Inc. offers annual and lifetime memberships options. John Smith’s committee could purchase an annual membership but could not purchase a lifetime membership as the membership would provide benefits to John Smith beyond campaigning for office.

A. Campaign Advertising

Candidate committees may only make communications to support the candidate for which the committee was formed or to make communications opposing the candidate’s opponent(s). A candidate committee specifically is unable to make “independent expenditures” or “electioneering communications” which are communications advocating for or against a candidate that are made independently of a candidate. [Rule 2.49](#) and [Rule 2.51](#).

i. Campaign Communications Source Disclosure Requirements

Campaigns for elective offices include campaign advertisements that may be made by the candidate committee, another type of political committee, or even a third party that is not a committee. Each communication requires identification of the source of the communication, and require uniform, specific disclosures. This assists the voting public in understanding which

communications are from the candidate committee, their opponent, or another entity which may be independent of the candidate committee.

CANDIDATE COMMITTEE REQUIRED DISCLOSURE: “Authorized and paid for by [NAME OF COMMITTEE].” [Rule 2.55](#). When written, the disclosure must be of sufficient size and contrast to be clearly readable by the recipient of the communication. [Rule 2.56](#). When spoken the disclosure must be understandable by the recipient of the communication.

When *Jane Doe 2024* candidate committee makes communications, it must use “Authorized and paid for by Jane Doe 2024”. The following attributions do not meet the requirement in the Rules: “Paid for and Authorized by Jane Doe 2024”, “Paid for by Jane Doe”, etc.

ii. Disclosure: Reusable Items and Impractical Disclosures

Reusable items: Large campaign signs (larger than 18” X 24”), banners and other campaign materials capable of reuse are required to have the same disclosure but are not required to include the election year in the disclosure.

Impracticality: No disclosure is required for items where inclusion of a disclaimer would be impractical, such as non-commercial yard signs, bumper stickers, campaign buttons, t-shirts, aerial advertising, or similar advertisements. [Rule 2.56](#).

The disclosure is required for banners, campaign signs larger than 18” X 24”, and items designed to be held in order to be read.

B. Expenditures Made to Family Members as Staff Members of Campaign

Expenditures made by a candidate committee to a family member for services the family member provides to the campaign are allowed so long as the compensation is customary for such services. [Rule 2.43](#).

C. Expenditures for Consultants and Consulting Services

Candidate committees may make expenditures for consultants and consulting services related to the campaign. These consultants may engage in such services as polling, strategy, social media, or others. Some consultants may provide advice only, while others may advise and also purchase goods or services on behalf of the committee such as coordinating the design, printing, and distribution of campaign materials. Specific requirements for reporting expenditures for consulting services apply [Rule 2.106](#) and [Staff Memorandum 2017-02](#).

Consulting services must include a description more than “consulting” but include information sufficient to inform the public as to what service was being provided. Common examples include “social media consulting”, “advertising consulting”, “strategic consulting: polling”. Depending on the services provided by the consultant, the Committee may need to report the recipient of committee funds as the consultant’s business or the ultimate recipient of the funds.

One consultant may simply bill on an hourly rate for a specific service, whereas another consultant may bill for hourly services and also purchase goods on behalf of the committee. These differences must be reflected in the committee's reporting.

In the first example, the committee would report the consultant's business as the recipient. For the second example, the committee may report the consultant's business as the recipient for his or her time, but would also report the recipient of funds from the consultant where the consultant is passing through the costs to the committee.

4. CONTRIBUTIONS TO ANOTHER CANDIDATE COMMITTEE

A candidate committee may expend committee funds for contributions to other candidate committees formed for the same local government type. A county candidate committee may give to another county candidate committee but not to a municipal, school district, state, or federal candidate committee. The giving and receiving committees must both be formed for elections held after January 1, 2015 and be candidates for the same level of elective office. [Rule 2.37\(F\)](#). Candidate committees expending funds to contribute to other candidate committees are subject to applicable contributions limits. Giving and receiving committee formed for a different election cycle are subject to the lowest limit. Candidate committees in the 2024 election cycle may give other 2024 candidate committees up to \$3,300 in total.

Candidates may always use personal funds to make contributions to any candidate committee so long as it is within the limits allowed by law and reported as coming from the candidate as an individual.

5. EXPENDITURES FOR OFFICEHOLDER EXPENSES

Contributions to a candidate committee of a candidate who is elected to, sworn in, and serving in the office for which the contributions were accepted may be used to make expenditures for officeholder expenses.

A. Officeholder Expenses are Ordinary and Necessary Expenses that are Unique to the Office Held

Officeholder expenses are expenses incurred as a result of the requirements of elective office and do not include personal expenses, private business expenses, or expenses paid for or reimbursed by a 3rd party, including the political subdivision they serve. Officeholder expenses are unique to holding an office, not to the person holding the office. [Rules 2.44](#) and [2.2\(14\)](#). Such expenses may be paid until expiration of the term, resignation, or other vacation of the office.

B. Officeholder Expenses When Running for Office

Candidates holding elective office that intend to either seek re-election to the same office or seek election to a different office at the same level of government may have officeholder expenses for the remainder of the term to which they were elected but also need to campaign for the next election cycle. Ethics Rules contemplate this situation and permit this activity through surplus funds only.

Current elected officers may transfer committee funds to a candidate committee for a future election cycle and spend up to the amount transferred to the new committee for officeholder expenses of the current term of office. A municipal candidate would be unable to transfer funds forward to a committee that seeks to elect the candidate to a state, county, school, or federal office, but could transfer funds to another municipal level candidate committee for the same candidate.

Jane Doe is completing a 2-year term of office and has committee *Jane Doe 2022* open with \$10,000 of surplus funds. Jane Doe intends to seek re-election in 2024. *Jane Doe 2022* may transfer \$10,000 to *Jane Doe 2024* which may expend up to \$10,000 in funds for officeholder expenses for the completion of the 2022 term of office.

6. LOAN PAYMENTS AND PRIOR COMMITTEE DEBT

A. Loan Payments for Loans to Current Committee

Candidate committees may expend funds to repay loans to the committee.

Loan payments for loans issued to the current committee must be reported using the “**Loans**” option rather than the “**Expenditures**” option. See [page 14](#), Loan Payments and Prior Committee Debt.

B. Prior Committee Debt

Committee debt may be carried forward from a prior committee for the same candidate so long as the committees are successive in time, the debt is permitted within the Ethics Rules, and was timely reported. When possible, committees should pay off all debt including loans from prior committees of the same candidate. This is true even if a loan is immediately issued to a new committee.

Debt that has been carried forward to a new committee is entered at the bottom of the contribution and expenditure report summary page. Payments to debt are reported in the same way as any other expenditure on Schedule E with description making reference that it is for the debt from a prior committee.

7. CALCULATION OF TRAVEL EXPENSES

Committees may expend funds for the costs of campaign and officeholder related travel for the campaign or office held. Most commonly the travel expenses are by personal motor vehicle, but may also be by a committee owned vehicle, rental vehicle, or airfare.

A. Use of Personal Vehicle for Campaign Purposes—Mileage Reimbursement

Candidate committees who reimburse the candidate or others for travel must reimburse those who use personal funds and privately owned vehicles for allowable campaign or office related activity at no more than the **mileage reimbursement rate** authorized under the State Travel Reimbursement Act. This rate may not be the rate set by the Internal Revenue Service (IRS). Candidate committee funds cannot be used to directly purchase fuel, maintenance, or similar

services for a personal vehicle, nor can they be used to reimburse an individual who is reimbursed by the state or other third party for the travel. [Rules 2.45\(B\)](#), [2.43](#), and [2.106](#).

B. Rental of Motor Vehicle for Campaign Purposes

Expenditures for the rental of a motor vehicle or for fares of taxicabs, buses or similar modes of transportation may be made at the actual cost of the rental or fare, provided the rental or fare is at the rate normally charged for others. [Rule 2.45\(C\)](#).

C. Purchase or Lease of a Motor Vehicle for Campaign Purposes

A candidate committee may expend funds for the purchase, lease, and associated expenses of a motor vehicle when the vehicle is used exclusively for campaign or officeholder activities. [Rule 2.45\(A\)](#).

A candidate committee owned vehicle must be purchased or leased, and later sold or returned to a dealer licensed by the Oklahoma Motor Vehicle Commission or the Oklahoma Used Motor Vehicle and Parts Commission on the same terms available to the public.

D. Calculating Expenses for Air Travel

Candidate committees may expend funds for the cost of air travel for campaign or officeholder activities. [Rule 2.45\(D\)-\(G\)](#). Because costs of such travel may vary drastically based on how the aircraft is owned and operated the costs expended by the committee are determined as follows.

- **Commercial air carrier.** This travel is calculated at the actual cost of the fare or, if the travel is first class, business class or equivalent class, the expenditure is calculated at the cost of any lower fare available on the same flight.
- **Chartered aircraft, public carrier.** Air travel on an aircraft operated by a commercial carrier is calculated based on the usual charter fare or rental charge.
- **Chartered aircraft, private carrier.** Air travel on an aircraft operated by a private carrier or third party is calculated based on the usual charter fare or rental charge of a commercial carrier.
- **Personally Owned Aircraft.** Air travel on an aircraft operated by the candidate or a family member of the candidate is calculated as a contribution by the candidate to the campaign, based on the usual charter fare or rental charge of a commercial carrier.

8. REIMBURSEMENTS FOR PAYMENTS OF GOODS & SERVICES FOR THE COMMITTEE

Candidate committees should make every effort to purchase goods or services directly from campaign funds by checks or debit card transactions signed by a candidate (if a candidate committee), Treasurer or Deputy Treasurer. However, the Rules recognize there are instances where a candidate, consultant, or other third party may make expenditures on behalf of the committee and provides specific mechanisms on how to account for those expenditures.

When an expenditure for the campaign occurs that is intended to be reimbursed, the committee must ensure records of such purchases are timely and accurately provided to the treasurer. The committee must also ensure records of the reimbursement using committee funds for the expense are maintained. [Rule 2.2\(8\)](#), [2.106\(B\)\(6\)](#), and [Staff Memorandum SM 2017-02](#).

A. Reimbursements to Candidates Must be Made Within 90 Days

Special requirements apply when candidate committees expend committee funds to reimburse a candidate for their use of personal funds for campaign committee expenses. The initial expenditure must be reported during the time period it was made. The reimbursement must be made within 90 days of the purchase when the candidate used personal funds. This includes mileage and similar travel reimbursements. The expenditure of committee funds must be reported on the date of the expenditure of the committee funds.

If the candidate is not reimbursed within 90 days of the purchase the candidate committee cannot expend funds to reimburse the candidate. The committee would amend the report where the “in-kind” expenditure was reported, remove the “In-kind expenditure” and report the value of purchase as an “in-kind contribution” from the candidate to the committee. [Rule 2.43](#).

Matt, a candidate for school district office, spent \$500 of his personal funds for campaign signs to ABC, Inc. The expenditure was made on January 1, 2024. Matt provides the receipt to the Committee Treasurer as it is a committee record and the Treasurer reports an “in-kind expenditure” to ABC, Inc. On February 1, 2024 the committee expends \$500 in committee funds to reimburse Matt. The Committee reports the expenditure by the committee as a “candidate reimbursement” showing Matt as the recipient.

B. Reimbursements to Others

The Rules require committee funds be expended through the committee’s depository by check or debit card. However, the Rules contemplate there will be situations that arise where a third party, other than a candidate, makes an expenditure on behalf of the committee with the expectation that committee funds will ultimately be used for the purchase. This is an unusual circumstance and committees should make every effort to ensure purchases are made directly to vendors using committee funds.

Unlike reimbursements to candidates, there is not a requirement to report third-party purchase and reimbursement as separate transactions. These third-party reimbursements should be reported as though the committee made the initial expenditure directly. The committee must ensure it has procedures in place for third-party purchases, such as what can be purchased, purchasing limits, mechanism for reimbursement, and proper record keeping. The committee must maintain the receipt of the purchase and the record of the reimbursement. [Rule 2.106\(B\)\(6\)](#) and [Staff Memorandum SM 2017-02](#).

C. Reporting Expenditures to be Reimbursed

1. Candidate Reimbursements

Step 1: Report the Campaign Expense that did not use campaign funds but will be reimbursed as an “In-Kind” Expense.

The treasurer will report the purchase that used non-committee funds by selecting expenditure type “**in-kind**” on the report in which the “in-kind” expenditure was made. This shows the transaction as an expense that will be paid with committee funds without altering the committee’s available cash balance. The Committee will report the date, amount, description of items purchased on behalf of the committee, and to whom the payment was made.

Date	Entity Receiving Expenditure [Name, Address] or [Committee Name, Committee #]	Category of Expenditure	Description of the Goods or Services Purchased	Amount
2/1/2023	STORE 123 Street City, OK 77777	IN-KIND	Candidate bought sign posts & will be reimbursed w/n 90 days	\$ 150.00

Step 2: Report the Reimbursement To the Candidate using “Candidate Reimbursement”

The treasurer will report the expenditure of campaign funds to reimburse the candidate when the reimbursement is made. The treasurer must use the expenditure type “**Candidate Reimbursement**” and must fully itemize the expenditure regardless of the amount. In the description include the date/description of the expenditure that was reported as an “in kind” expense by the committee.

Date	Entity Receiving Expenditure [Name, Address] or [Committee Name, Committee #]	Category of Expenditure	Description of the Goods or Services Purchased	Amount
4/17/2023	Jane Doe 456 Avenue City, OK 77777	Candidate Reimbursement	Reimbursement to Candidate for in kind expense on 2/1/2023	\$ 150.00

2. To Individuals Other than the Candidate

A candidate committee may reimburse individuals who make an expenditure on behalf of the campaign, other than the candidate and political consultants but these are reported as though the committee directly made the expenditure being reimbursed. The expenditure should be reported on the report covering the time period of the expenditure by the individual, identify the ultimate vendor or recipient of the funds (not the individual being reimbursed), and include a specific description of the reimbursement. Rule [2.2\(8\)](#), [2.106\(B\)\(6\)](#), [Staff Memorandum SM 2017-02](#). The committee must maintain the receipt of the individual claiming reimbursement and record of payment to reimburse the individual.

Example: Maria is a candidate for municipal office and a candidate committee staff member, Clay, used \$250 of his personal funds to purchase materials for campaign signs at ABC

Hardware, Inc. on February 1. Maria’s candidate committee can reimburse Clay the \$250. Maria’s

Date	Entity Receiving Expenditure [Name, Address] or [Committee Name, Committee #]	Category of Expenditure	Description of the Goods or Services Purchased	Amount
2/1/2023	ABC Hardware, Inc. 123 Street City, OK 77777	Campaign Expense	Campaign Signs [reimbursement to staff member]	\$ 250.00

candidate committee must report this as a \$250 expenditure to ABC Hardware, Inc. for campaign signs. The committee must maintain Clay’s receipt as a committee document.

9. SURPLUS FUNDS

Surplus funds exist only once a political race is decided as to the candidate. Surplus funds provide additional options for expenditure of Committee Funds. [Rule 2.48](#). Expenditures of surplus funds and dissolving a Committee are discussed in the next section, “Dissolving a Campaign Committee”.

Reports of Contributions and Expenditures

Committees are required to file reports detailing committee activities that occur within certain periods of time. This includes activity of candidates who self-fund their campaigns, and campaigns where consultants and others purchase goods or services on behalf of the committee.

Transparency in campaigns for elective office would be undermined if reporting requirements of committee activity were not the same for all candidate committee activity occurring during the same time periods regardless of source of contributions or source of expenditures of the committee.

Candidate committees file reports of all activity. During an election cycle, candidate committees file pre-election reports during the two weeks prior to the election. After the election, candidate committees file reports quarterly through a calendar year.

1. QUARTERLY REPORTING: CONTRIBUTION AND EXPENDITURE REPORTS

Generally, filing a Statement of Organization begins the requirements for filing Contributions and Expenditures Reports. The first report will include all activity from day one (even if it is before the first day of the quarter) and through the end of the period in which the Statement of Organization was filed. Second and subsequent reports use the following schedule.

Type of Report Due	For Activity Occurring:	Reports Filed Between
1 st Quarter	Jan. 1 – March 31	April 1 – 30
2 nd Quarter	April 1 – June 30	July 1 – July 31
3 rd Quarter	July 1 – Sept. 30	Oct. 1 – 31
4 th Quarter	Oct. 1 – Dec. 31	Jan. 1 – 31

2. ELECTION CYCLE REPORTS: PRE-ELECTION, CONTINUING REPORTS OF CONTRIBUTIONS (24 HOUR REPORTS), AND/OR POST ELECTION

In the year of the election for which the committee was formed, candidate committees will follow a filing schedule that may include quarterly reports, pre-election reports, and post-election reports. In the two weeks before an election two different types of reports are required: (1) Contributions and Expenditures Reports; and (2) Continuing Reports of Contributions. An example is provided at subsection (C) to illustrate pre-election reporting.

A. Pre-election Reporting: Contributions and Expenditures Reports

All candidates with committees formed for the election cycle are required to file reports detailing contributions and expenditures up through two weeks before the election. This report is required regardless of whether the candidate's name is on the ballot. [Rule 2.101](#). Unlike quarterly reporting which always follow the same schedule, pre-election reports are tied to specific Tuesdays for which the dates change. The Commission staff does not provide reporting calendars for local elections. However, these pre-election reporting periods will always fall in the last two weeks of an election. To calculate the dates remember:

1. Elections always occur on Tuesdays.
2. The 2nd Tuesday prior to the election will start the pre-election filing period.
3. *Contributions and Expenditures Reports* must be filed beginning the 2nd Tuesday prior to the election through the following Monday (a six day filing period). This report discloses all activity, (contributions, expenditures, etc.) that occurred before the filing period.

The committee has from the 2nd Tuesday before the election through the following Monday to file the Pre-Election Contributions and Expenditures Report. See Calendar Example for Pre-Primary Election. The green dates are for the Contributions and Expenditure Reports for activity that occurs *prior to* the 2nd Tuesday before the election.

B. Pre-Election Reporting: 24-Hour Continuing Report of Contributions (24 hr/CRC)

Candidates' whose name are on the ballot for the election associated to the pre-election filing period are also required to file reports disclosing certain *contributions* (no expenditures) accepted in the last two weeks before an election. A candidate committee is required to file 24 hr/CRC reports when a **single source** contributes one or more **contributions** totaling **over \$1,000** during the two weeks before the election.

- **Single Source:** Includes a candidate or 3rd party
- **Contributions** include: Loans (including loans from the candidate, family member, or any other entity), monetary contributions, and in-kind contributions.

These Reports are due within 24 hours after the contribution is "accepted". "**Accepted**" means that the monetary contribution has been placed in the campaign depository or that an in-kind contribution has been used in the campaign. [Rule 2.102](#).

For a contributor that makes multiple contributions during the two weeks before the election, multiple reports may be required. (1) The first report is due within 24 hours of exceeding the \$1,000 threshold and will disclose the contribution(s) that combined exceed \$1,000. Any additional contributions from the same contributor regardless of the amount will require an additional report due within 24 hours of the contribution.

C. Pre-Election Calendar Reporting Example

Pre-Election Calendar Reporting Example

Tuesday, June 28th is the Election Day.

Tuesday, June 14, (the second Tuesday before the election) starts the Pre-election reporting period.

1. All Candidates: File the Pre-Election Report of Contributions and Expenditures between June 14 and June 20 for all activity that occurred *before* June 14.

2. Candidates on the

Primary Ballot: Starting on June 14 the candidates must report all contributions over \$1,000 from the same source [Continuing Reports of Contributions also called “24-Hour CRC Reports”].

24 Hour CRC First Report: Due Within 24 hours of receiving over \$1,000 from the same source and includes all contributions whether monetary, in-kind, loans, etc.

24 Hour CRC 2nd and Subsequent Reports: Due within 24 hours of each additional contribution from the same source regardless of amount.

Example. Jane is running for county office and is in the primary and general elections. Jane files a Pre-Election Contributions and Expenditures Report between June 14 and June 20. Jane accepts contributions from John Doe of \$1,000 on June 14, \$500 on June 17th, and \$200 on June 23rd. Jane has a 24-Hour report due on June 18th (24 hours of going over \$1,000) and another 24-Hour report due June 24th, within 24 hours of accepting an additional contribution of \$200.

June 2022						
(1) Pre-Election Reports; & (2) Continuing Reports of Contributions (24 Hour Reports)						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
ALL 2022 CANDIDATE COMMITTEES: REPORT ACTIVITY BEFORE 6/14/2022						
Primary Election Candidates Only: REPORTS DUE WITHIN 24 HOURS						
19	20 DUE	21	22	23	24	25
All 2022 Candidates Reports						
For Contributions/Loans totaling over \$1,000 from a single source between 6/14/2021-6-26/2021						
26	27	28 Primary	29	30		
24 HOUR REPORTS		Election Day				

Dissolving a Candidate Committee

A candidate committee is obligated to file all required reports until the committee is dissolved in accordance with the Ethics Rules. A candidate committee that does not dissolve, but stops filing required reports, may be subject to compliance orders and other enforcement actions. [Rule 6.19](#).

Dissolving a candidate committee means the candidate committee is disposing of all of its assets, funds, and resolving any debt. A candidate committee may transfer debt, assets, and funds from one campaign to another campaign so long as both committees are for the same level of office (both county, both municipal, etc.). When a candidate committee dissolves, the funds cannot be retained by the candidate, committee officers, or any other entity other than those permitted to receive surplus funds. This would be considered converting committee funds for personal use, which is prohibited.

Checklists are available to assist in dissolving committees completely (“Dissolution Checklist”) or dissolving a committee while simultaneously opening a new committee (“Transition Checklist”). These checklists are available at www.ethics.ok.gov.

1. SURPLUS FUNDS

Committee expenditures for surplus funds provide committees additional options for expenditures to assist the committee in dissolving. These funds may only be expended for the following specific purposes. [Rule 2.48](#). Surplus funds may be:

1. Retained in any amount for use in a future campaign for the next succeeding term of the same office, or, for a different office so long as it is not a judicial office and is at the same level of government;
2. Donated to a charitable organization as described in Section 501(c)(3) of Title 26 of the United States Code;
3. Returned to any contributor, as long as the amount returned does not exceed the contributor’s aggregate contribution during the immediately preceding primary election, runoff primary election and general election;
4. Contributed in an amount not to exceed \$25,000 total to a political party through its various committees;
5. Used to purchase item(s) for donation to a 501(c)(3) charitable organization, provided that (1) the donated item(s) are sold by the charitable organization for fundraising purposes, (2) the purchase of the item(s) for donation is reported in a Report of Contributions and Expenditures with a description of the cost of the item(s) purchased, (3) the donation of the item(s) is reported in a Report of Contributions and Expenditures as an in-kind expenditure to the charitable organization with a description of the value of the item donated, and (4) the donated item(s) cannot be purchased by a candidate or officer, board member, or employee of the charitable organization; or
6. Donated in accordance with the provisions of [Title 60 O.S. § 381](#), et seq., to the State of Oklahoma, or to any county, city, town or school district within the State of Oklahoma.

2. MANDATORY DISSOLUTION DATES

The mandatory dissolution date is tied to the General Election for which the committee was formed. A committee for a candidate who is not elected has two (2) years to dissolve. The dissolution deadline for a committee for a candidate that is elected is equal to the number of years in the term of office. That date is either two (2), four (4), or six (6) years following the general election date. [Rule 2.116](#).

2024 Elections Mandatory Dissolution Dates

Does not take office	2-year term	4-year term	6-year term
November 5, 2026	November 5, 2026	November 5, 2028	November 5, 2030

A. Committees with a Depository Account Balance of \$0 on the Mandatory Dissolution Date.

Candidate committees that do not have funds remaining in the campaign depository on the mandatory dissolution date must file a final report and dissolve by the specified mandatory dissolution date.

B. Committees with Funds Remaining in the Depository Account: 90 Day Grace Period for Certain Expenditures

There is a 90-day grace period for committees with funds remaining in the depository on the dissolution date. After the ninety (90) day period has ended, any remaining funds must be deposited in the State’s General Revenue Fund. [Rule 2.48](#) and [2019 OK Ethics 01](#).

Candidate committee activity during the grace period is limited to expenditures of officeholder expenses and surplus funds. Candidate committees are no longer permitted to transact other activity such as receipt of contributions, contributing to other candidate committees, or making campaign expenditures. [Rule 2.48](#) and [2019 OK Ethics 01](#).

3. HOW TO DISSOLVE A COMMITTEE

In order to dissolve a committee, a candidate committee must perform the following tasks:

- Dispose of committee assets
- Deposit proceeds from the sale of assets into the committee depository
- Pay off or otherwise resolve debt
- Dispose of Surplus Funds
- Close committee depository
- File a Final Contributions and Expenditures Report

[Rules 2.116](#), [2.117](#), [2.118](#), and [2.39](#).

A. Disposition of Assets

The candidate committee must dispose of assets acquired by the candidate committee through the sale or disposition of assets, including but not limited to, furniture, computer equipment and similar items. A candidate or a candidate’s family member may purchase such assets, other than a vehicle, from the candidate committee if the candidate or candidate’s family member pays fair market value for such purchases.

B. Other Funds

Funds received from selling assets must be deposited in the committee depository and may be used to resolve any debt. Any sale of assets is reported as “other funds” and disposed of with all other remaining funds.

All records for how fair market value was determined must be kept with the other candidate committee records for at least four years. [Rule 2.118](#) and [2.73](#).

C. Resolution of Debt

Candidate committees can raise funds after an election to assist with paying off debt. [Rule 2.117](#). If a candidate committee has debt at the time of its dissolution, the committee must report how the debt will be resolved. Debt must be resolved in a commercially reasonable manner and may not be resolved for the purpose of evading prohibitions or limitations of the Ethics Rules. If a debt is not resolved in a commercially reasonable manner, the amount of the debt that is forgiven shall be considered a contribution to the candidate and could exceed contribution limits or be a prohibited corporate contribution.

D. Candidate Running for a Future Election

A candidate committee that intends to run for the same or another office in a future election may transfer funds, assets, and/or debt from one candidate committee to another candidate committee so long as both committees are formed for the same level of government. For example, a county candidate committee could not transfer funds, etc. to a municipal committee. A candidate may not raise funds for a future election and deposit those funds in a committee formed for a different election.

Generally, a candidate may only have one candidate committee open at a time. The one exception is to facilitate the candidate in transitioning between committees when a candidate may have two committees open for up to 60 days. [Rule 2.69](#). Once the second committee is open the first committee may no longer accept contributions. Checklists are available on the Commission website to assist in transitioning from one committee to another. These checklists contain legal requirements and tips from the Commission staff to transition between committees as efficiently as possible.

E. Close the Committee Depository

Before closing the committee depository, the committee must save or print off all depository records: opening depository account records, signatory cards, bank statements, and any other records. Closing the depository without saving or printing the records can be costly if the Commission requests depository account records and the committee must contact the depository for access to the records. [Rule 2.73](#) and [Rule 2.95](#).

F. File the Final Report of Contributions and Expenditures

A Final Report will cover the period that begins after the last day of the immediately preceding reporting period and ending on the day the Final Report is filed. [Rule 2.118](#). The committee must check the appropriate checkboxes showing the report is a “Final Report” and indicating whether the committee is dissolving with debt, and if it is, how the Committee is resolving the debt.

If a Final Report is not filed, the committee may be subject to compliance orders. [Rule 6.19](#).

Once a candidate committee files the final report of Contributions and Expenditures, Commission staff may request bank statements for specific periods and may request additional documents.

Special Situations

1. EXPLORATORY ACTIVITIES

Under limited circumstances, an individual may conduct exploratory activities, such as polling or other techniques designed exclusively to assist the individual in making a decision as to whether to seek elective office. During this exploratory phase, an individual may accept contributions, subject to the limits of a candidate committee, and make expenditures limited to exploratory activities without designating a candidate committee. When engaged in such activities, the individual must maintain all the records that are required of a candidate committee.

Up to \$10,000 may be accepted or expended for exploratory activities related to a local office. If that limit is exceeded, the individual must either (1) file a statement of organization for a candidate committee as required; or (2) cease all exploratory activities.

If the individual becomes a candidate and forms a candidate committee, then all contributions received, and expenditures made for exploratory activities are subject to the maximum contribution limits and are included in the first Report of Contributions and Expenditures filed by the candidate committee.

If all exploratory activities cease and the individual decides not to seek elective office, it is not necessary to file a Statement of Organization. However, no individual may conduct exploratory activities for an elective office or offices more than one time between general elections. [Rule 2.78](#).

2. PERSONAL FINANCIAL DISCLOSURE STATEMENT (PFD)

Effective July 1, 2016, the only individuals who are required to file a financial disclosure statement are officers who are ***elected or subject to retention to judicial office***. Newly elected officers are required to file a PFD within 30 days of the beginning of the term of office, and annually thereafter between January 1 and May 15 for the prior calendar year, unless a PFD has already been filed for that officer for the required year. For more information on filing a PFD, see the PFD Guide, available on the Ethics Commission website at www.ethics.ok.gov. [Rule 3.16](#). These forms may be found with the campaign forms for local office at www.ethics.ok.gov and are filed where campaign forms are filed.

Mayor Smith is serving that last year of the term of office in 2024 and files the annual PFD in May of 2023. Mayor Smith is re-elected as Mayor during the 2024 elections where the term of office begins during 2023. Because Mayor Smith has already filed a PFD that covers calendar year 2023, he is not required to file a 2nd one within 30 days.

3. SPECIAL ELECTIONS

Special elections occur to fill a vacancy in an elected office. A special election is legally established when the Governor issues the Proclamation for a Special Election. Candidate committees may not register until the Proclamation has been issued. The registration and reporting requirements for a special election are typically the same for special elections as for regularly scheduled elections. Quarterly reports are filed until the election cycle begins at which point election cycle reporting is required. However, a special election cycle unlike a regular election cycle may not have three elections. The number of elections depends on the candidates filing for the special election. [Rule 2.101](#).

Mandatory dissolution dates for candidates in a special election are tied to the general election date of the regularly scheduled election for the office which was vacated and not the general election date for the special election. The term of office is not extended because of a special election.

Jane Doe was elected in 2020 to a 4 year term of office with a mandatory dissolution date in 2024, but resigns in 2023. John Smith files and is elected to fill the vacated office at the special election held in 2023. The mandatory dissolution date for John Smith is in 2024, the same as it was for Jane Doe, and not in 2027.

Public Resources and Campaigning

The Ethics Commission's constitutional jurisdiction over state officers and state employees does not extend to the officers and employees of local governments (counties, municipalities, school boards or technology centers). The Commission's limited jurisdiction over campaigns and financial disclosure for local office occurs through legislative assignment but also does not include the conduct of local government officers and employees.

However, the Ethics Rules concerning conduct of state officials and campaigning are based in large part on constitutional provisions assigning criminal penalties for conduct across all levels of government. For that reason, those Rules are included here for informational purposes and to provide insight on proper use of government resources. However, allegations of misconduct by local government officials and employees including allegations of improper use of local government resources, should be directed to the District Attorneys and Attorney General's office and not the Ethics Commission. **The Commission will only enforce the Ethics Rules and the Local Government Campaign Finance and Financial Disclosure Act.**

To the extent that government resources are used for campaign purposes those resources may be considered contributions, the value of which must be reported and are subject to contribution limits.

The following are the Ethics Rules on the conduct of state offices or employees.

1. PROHIBITIONS ON SOLICITING CONTRIBUTIONS ON STATE PROPERTY

No state officer or employee may solicit or accept a contribution, or post materials designed to influence a state election:

- in any area of the state capitol building under any circumstances; or
- in any office or other space owned, leased, or occupied by the State of Oklahoma that ordinarily is used for the conduct of official state business; or
- using state resources, including social media accounts maintained in the name of a state officer as a state officer [Rule 2.14](#) and [Rule 2.15](#), [Rule 2.16](#)
- unelected state officers and employees are prohibited from activities designed to influence the results of any election at any time when wearing a uniform or identification that identifies the person as a state officer or employee. [Rule 2.9](#).

This does not include college campuses and public meeting rooms, auditoriums, or similar meeting areas that are available for use by the public at large on the same terms available to the public at large. [Rule 2.6](#). When state facilities are being used for political purposes, as provided in these Rules, such materials may be posted for a reasonable period of time. [Rule 2.7](#).

2. SOCIAL MEDIA

Candidates who utilize social media accounts for campaign purposes and are elected to office often want to use those same accounts as their official state accounts. Candidates should carefully consider the pros and cons of converting a campaign account into a state account. Once the account becomes a “government account” it is government property, is prohibited from being used for campaign purposes, and is unable to be turned back into a campaign account. [Rule 2.16](#). Social media accounts of government officials that are not government accounts should be clearly identified as personal accounts.

3. USING PERSONAL PROPERTY FOR STATE OFFICER OR EMPLOYEE CAMPAIGN

A state-owned device assigned to an officer or employee is state property that is prohibited from being used for campaign purposes. However, a state officer or employee, who is not otherwise prohibited from doing so, may on his or her own personal time (not in work status) use his or her personal devices: telephone, electronic mail, Internet social media or similar electronic devices or services for campaign communications. Use of such personal equipment is considered as a volunteer service to the campaign. [Rule 2.111](#).

4. USE OF PUBLIC FACILITIES FOR VOTER REGISTRATION ACTIVITIES

Voter registration activities may be conducted in public facilities, provided those activities are not used in any way to encourage registration in a particular political party or support of or opposition to a candidate or candidates. [Rule 2.10](#).

5. ELECTED STATE OFFICERS MAY USE PUBLIC RESOURCES TO DISTRIBUTE NON-CAMPAIGN INFORMATIONAL MATERIALS

Elected state officers may use public funds, property, or time to electronically or otherwise produce and distribute newsletters or similar informational materials to constituents and others, provided those materials do not advocate the election or defeat of a clearly identified candidate or candidates for any elective office or offices, or a vote for or against a state question or other question to be voted upon at an election. Permitted uses do not include recognition of holidays, birthdays, births or similar greetings in absence of substantial informational materials related to public issues. [Rule 2.11.](#)

6. ELECTED STATE OFFICERS POST MATERIALS ON OPINIONS OR POSITIONS ON NON-CAMPAIGN ISSUES

Elected state officers, other than judicial officers, may use public funds, property, or time to post materials in their offices indicating their opinions or positions on issues, provided these materials do not advocate the election or defeat of a clearly identified candidate for any elective office, or a vote for or against a state question or other question to be voted upon at an election. Display of a photograph or similar depiction of a current or former elected federal or state officer, including autographed photographs or similar depictions, is permitted. [Rule 2.12.](#)

7. PROHIBITION ON ELECTED OFFICERS SOLICITING CAMPAIGN CONTRIBUTIONS FROM STATE OFFICERS OR EMPLOYEES AT OWN AGENCY

An elected state officer may not knowingly solicit, directly or indirectly, a contribution to his or her campaign from any state officer or employee employed by the elected state officer's agency, or any person who works for the elected state officer's agency through a third-party contract. [Rule 2.5.](#)

8. STATE EMPLOYEES SCHEDULING POLITICAL ACTIVITIES

A state employee who is responsible for maintaining the schedule for an elected state officer may *schedule* political activities and events for the state officer to avoid conflicts with official state business meetings and events. [Rule 2.13.](#) This exception is limited to the act of coordinating the timing of a meeting or event.

Compliance and Enforcement

Although reports are filed locally, the Ethics Commission's duties include enforcement of the Local Government Campaign Finance and Financial Disclosure Act. The Commission has a special fund established by the legislature specifically for enforcement of The Act. However, at any time when that fund has a balance of less than \$100,000 the Commission's enforcement is discretionary on the Commission.

To enforce allegations of a violations of the Local Government Campaign Finance Act, the Commission may, on its own, initiate and conduct an investigation, or, any other individual may file a complaint with the Commission. There are specific requirements under the Ethics Rules that

must be included within a Complaint. Anyone filing a Complaint should also fill out and submit the Complaint Coversheet which incorporates those requirements and minimizes the risk of not meeting the requirements within the Rules resulting in dismissal of a Complaint.

Formal Process. The Commission uses a formal complaints and investigations process which may result in a civil lawsuit in the District Courts of Oklahoma. Penalties that may be assessed by the district courts begin at \$5,000. The liability will be assigned to officers and the candidate of the committee by the district court. [Rules 6.3, 6.12, 6.13, and 6.14](#).

Administrative Process. The Executive Director is authorized to issue compliance orders to assist an entity in getting into compliance with these Rules. This may include the direction of an action or assessment of a fee, but the fee assessed may not exceed \$1,000, per occurrence. This process provides an opportunity for a hearing before an Administrative Law Judge, who may waive or modify the compliance order for good cause shown. The late filing of reports typically results in issuance of a compliance order for late filing of reports according to the late filing fee schedule used since 2015. For Contributions and Expenditures Reports the fees are \$100 a day for the first 6 days, and \$400 for the 7th day. A candidate committee that files more than one quarterly report late is deemed to have intentionally failed to file the report in violation of these Rules. For 24-Hr/Continuing Reports of Contributions the fees are \$200 a day for up to 5 days.

When Compliance Orders are not effective in bringing the entity in compliance with the Rules, such as in the case of repetitive behavior, the matter may be addressed by the Commission through the Formal Complaints process. [Rules 6.19, 2.100, and 2.101](#).

The Compliance and Enforcement process is more thoroughly explained in the Enforcement & Compliance Guide www.ethics.ok.gov.

APPENDIX I: CONTRIBUTION CHART

2024 State Elections: Contribution Chart

CONTRIBUTORS	RECEIVING COMMITTEES				
	State Candidate Committee	Limited Committee	1/25 Committee	Party Committee	Unlimited Committee
Individuals** (candidates may give unlimited contributions to their own campaign)	Per Election Limit*: \$3,300	\$5,000 per year	\$5,000 per year	\$10,000 per year (may be split between multiple party committees)	No Limits
	Unopposed Candidates: \$3,300 per campaign				
Limited Committee (other than 1/25 committees)	Per Election Limit*: \$5,000	\$5,000 per year****	Nothing	\$10,000 per year (may be split between multiple party committees)	Nothing
	Unopposed Candidates: \$5,000 per campaign				
	Per Election Limit*: \$2,500				
1/25 Limited Committee	Unopposed Candidates: \$2,500 per campaign	Nothing	Nothing	\$5,000 per year (may be split between multiple party committees)	Nothing
State Candidate Committee	\$3,300 per campaign (from 2024 committee to 2024 committee)	Nothing	Nothing	Up to \$25,000, only after the race is decided for that candidate	Nothing
Political Party	Statewide Office: \$25,000 prior to general election	Nothing	Nothing	Unlimited transfers between committees in same party	Nothing
	All Other State Offices: \$10,000 prior to general election				
Unlimited Committee	Nothing	Nothing	Nothing	Nothing	Unlimited***
Corporations	Nothing	Nothing	Nothing	Nothing	Unlimited

***PER ELECTION LIMITS**
Contribution limits are election specific with limits resetting after each election *only if* the candidate's name will appear on another ballot during the election cycle. A contributor may not provide one contribution to be allocated for multiple elections. After the general election, contributors may make additional contributions so long as the overall total given by the contributor does not exceed the amount of a single election limit for that contributor type.

****CASH & ANONYMOUS CONTRIBUTIONS:** No more than \$50 of a contributor's contribution may be in cash or from an anonymous source. Cash or anonymous contributions received in excess of \$50 must either be returned to the contributor (if known) or given to the State Treasurer's office to the general revenue fund of the state of Oklahoma.

****TRIBES:** Contributions from tribes are acceptable, as long as the tribe is not incorporated; tribes follow the individual contribution limit of \$3,300 per election.

*****COMMITTEE TYPE & PURPOSE:** A PAC may only contribute to another PAC of the same type and with the same purpose.

APPENDIX II: REPORTING SCHEDULES

QUARTERLY REPORTING & ELECTION CYCLE REPORTING

For everyone who registered, or is required to register a campaign committee, all campaign finance activity must be reported on either a quarterly or partial quarter report. Quarterly reporting is required of a candidate's committee before and after the Election Cycle. Reporting during the election cycle will include partial quarter reports and pre-election reports but will return to quarterly reporting when the election cycle is over.

QUARTERLY REPORTING SCHEDULE		
REPORTS DUE BETWEEN	PERIOD COVERED	TYPE OF REPORT DUE
April 1 – April 30	January 1 – March 31	1 st Quarter Contributions & Expenditures Report
July 1 – July 31	April 1 – June 30	2 nd Quarter Contributions & Expenditures Report
October 1 – October 31	July 1 – September 30	3 rd Quarter Contributions & Expenditures Report
January 1 – January 31	October 1 – December 31	4 th Quarter Contributions & Expenditures Report

PRE-ELECTION REPORTING

There may be one, two, or three elections in a cycle. All candidates in the election cycle of a political subdivision follow the same reporting schedule whether or not they are in all or any of the elections.

Pre-Election Reporting. Elections always occur on Tuesdays. Pre-election reporting always occurs during the two weeks before an election and starts on the 2nd Tuesday before the election.

2 types of reports are filed during pre-election reporting. Examples showing how to calculate the reporting dates are on the next pages.

- 1) **Pre-Election Contributions and Expenditure Reports:** Filed by all candidates whether their name is on the next ballot or not.
 - a. **File Dates:** Reports are DUE between the 2nd Tuesday before the election through the following Monday.
 - b. **Report:** All contributions and expenditures *prior to* the 2nd Tuesday before the election not previously reported or required to be reported on a prior report.
- 2) **24 Hour/CRC Reports (Continuing Reports of Contributions).** Filed only by candidates whose name are on that election's ballot. These reports disclose significant contributions during the two weeks before an election.
 - a. Due during the two weeks before the election *only* when a single contributor has contributed *over* \$1,000 during the final two weeks of the election.
 - i. 1st report is due within 24 hours of the contribution bringing the aggregate total over \$1,000.

- ii. 2nd and subsequent reports are due within 24 hours of any additional contribution from the same source regardless of value.

DETERMINING REPORTING DEADLINES EXAMPLES

The examples below show how Election Cycle reporting works in practice, and contemplate the filing of reports by an active committee that has already been reporting quarterly. Please note, because committees are not required to start reporting until exceeding \$1,000 in activity, the first report of any committee must include activity (if any) prior to the first day of the reporting period.

Filing a Statement of Organization and First Report.

1. Using the Quarterly Reporting Schedule, find the date in the “Period Covered” column when the committee activity exceeded \$1,000 in contributions or other funds received or spent.
2. File the Statement of Organization within 10 calendar days of the date in (1).
3. If the committee is in the quarterly reporting schedule, file the Report of Contributions and Expenditures during the “Reports Due Between” dates that corresponds to the “Period Covered”. Otherwise, file the report during the applicable Pre-Election Reporting time.
4. Include all activity prior to the first date the report could be filed. For example, for a first quarter report, the first date a report could be filed is April 1st. The first filed report will cover all activity before April 1, even activity that occurred before the first day of the “period covered” time frame January 1st.

Election Cycle Reporting: Filing the First Pre-Election Contributions and Expenditures Reporting for the first Election.

1. Identify the date of the election—it will be a Tuesday.
2. Count back two Tuesdays to identify the 2nd Tuesday before the election.
3. All Candidates* file a *Contributions and Expenditures Report* between the 2nd Tuesday before the election and the next Monday (6 day filing period).
4. The first pre-election report will always be a partial quarter report that begins with the first date of the quarter and ends the Monday before the 2nd Tuesday before an election. Provided, if this is the first report filed by a committee it will include activity prior to the first date of the quarter.
5. If the Candidate’s name is on the ballot for that election, the committee must also file 24-hour/CRC reports as required.
6. **Contributions & Expenditures Report Example:** The June Election is Tuesday, June 28. The 2nd Tuesday before the election is June 14. If the June election is the first election of the cycle, the reporting period would begin April 1 (first day of the quarter) and end on Monday, June 13 (the day prior to the 2nd Tuesday before the election). The report would be due

JUNE 2022						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		
June 28 Primary Reporting						
June 14—June 20: Pre-Primary C & E Reports Due						
Include activity BEFORE June 14.						
June 14- June 26: Pre-Primary 24-Hr/CRC Reporting						
Contributors over \$1,000 from June 14 — June 26						

between Tuesday, June 14 and Monday, June 20 and would cover all activity prior to June 14 not required to be filed on a prior *Contributions and Expenditures Report*.

Election Cycle Reporting: Pre-Election Contributions and Expenditures Reporting for a Second or Third Election.

1. Identify the Election Date.
2. Count backwards two Tuesday's to find the 2nd Tuesday before the Election.
3. All Candidates* file a Contributions and Expenditures Report between the 2nd Tuesday through the following Monday.
4. Include all activity before the 2nd Tuesday of the current election and beginning with the 2nd Tuesday before the previous election.
5. If the Candidate's name is on the ballot for that election, the committee must also file 24-hour/CRC reports as required.
6. **Contributions & Expenditures Report Example:** The 2nd election is held August 23, 2022. The 2nd Tuesday prior to the election is August 9. Reports would be filed between August 9 and August 15, for activity from June 14 (the 2nd Tuesday before the June 28th election) through August 8 (the day before the 2nd Tuesday before the August election).

AUGUST 2022						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			
August 23 Runoff Primary Reporting						
August 9 — August 15 Pre-Runoff C & E Reports Due August						
Include activity BEFORE August 9						
Aug. 9 — Aug. 21: Pre-Primary 24-Hr/CRC Reporting						
Contributors over \$1,000 from Aug. 9 — Aug. 21						

Returning to Quarterly Reporting After the Last Election in the Cycle.

1. Once the last election of the election cycle has concluded, there will be a partial quarter report due to get the committee back on a quarterly reporting schedule.
2. Using the Quarterly Reporting Schedule, identify which quarter the election date falls in using the “Period Covered” column.
3. File a Contributions and Expenditures Report during the month identified in the “Reports Due Between” dates.
4. Include all activity ending on the last date of the quarter in the “Period Covered” column and beginning on the 2nd Tuesday before the last election.
5. **Example.** Using the August election example, the quarter that includes the August election is the 3rd quarter with a “Period Covered” end date of September 30. The post-election cycle report would be filed during the month of October and cover all activity from August 9th through September 30. Quarterly reporting continues until a final report is filed and the committee is dissolved with a zero balance.

Note: Any contributions received during the two weeks before an election will be included on the next required Report of Contributions and Expenditures even if the contributions are reported on a 24-hour/CRC Report. The CRC reports do not reflect the cash on hand of a committee—that is only disclosed on a Contributions and Expenditures Report.

* “All candidates” refers to candidates who have filed a Statement of Organization or are required to have filed a Statement of Organization but does not include candidates who have (1) not exceeded the \$1,000 threshold requiring the filing of a Statement of Organization; and (2) not filed a Statement of Organization.