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## Commissioners

- **Holly Easterling** – appointed by Chief Justice John Reif of the Oklahoma Supreme Court, term expires July 2021
- **Charles Laster** – appointed by Governor Mary Fallin, term expires July 2022
- **Cathy Stocker** – re-appointed by Attorney General Michael Hunter, term expires July 2022
- **Gregg Engle** – appointed by Senate President Pro Tempore Greg Treat, term expires July 2024
- **Jarred Brejcha** – appointed by Speaker of the House Charles McCall, term expires July 2024

## What's New to This Guide

- The registration and administration fee was lowered from \$250 to \$100 at the Commission meeting held June 14, 2019; this fee change became effective July 1, 2019.
- The Commission added two new Commissioners in July of 2019.
- This guide also contains modifications to some examples and clerical errors.

## I. Introduction

### What Is the Oklahoma Ethics Commission?

The Oklahoma Ethics Commission (“Commission”) is a state agency 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 with both a population over 10,000 in the 2010 census and a general revenue fund expenditure budget in excess of Ten Million Dollars.

### How to Use This Guide

This guide summarizes Rules of the Oklahoma Ethics Commission as applied to unlimited political action committees (“PACs”) created specifically to advocate the approval or defeat of Oklahoma state questions, effective July 1, 2019.

This guide was written by the Commission staff to assist in compliance with 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 Ethics Rules, then the Constitution, statutes or Ethics Rules prevail.

For information on unlimited committees created exclusively to (1) make independent expenditures (“IE”) and/or electioneering communications (“EC”) to support or oppose a candidate for state office or (2) to make IE and/or EC communications supporting or opposing a candidate for judicial retention, see the unlimited PAC guide for independent expenditures and



independent judicial retention committees, located on the Ethics Commission website at [www.ethics.ok.gov](http://www.ethics.ok.gov). Also, information on local political organizations is provided on the Ethics Commission website.

### **Limited Scope**

This guide is not intended to provide comprehensive information about all Ethics Rules and other relevant law concerning political action committees. Individuals who are considering forming political organizations should become familiar with the relevant Constitutional and statutory provisions, as well as with the Ethics Rules.

### **This Guide Is Limited to Oklahoma Campaigns for State Questions**

This guide addresses only Oklahoma law, specifically the Rules of the Oklahoma Ethics Commission, and is limited to unlimited political action committees created to advocate the approval or defeat of Oklahoma state questions.

### **Advisory Opinions**

[Rule 1.7](#) authorizes the Commission to issue official advisory opinions interpreting its rules. Such advisory opinions are binding on the Commission. The Commission will consider an advisory opinion only as it applies to the person requesting the opinion, rather than third parties. Send requests for advisory opinions to the Oklahoma Ethics Commission. See the “Contacting the Commission” section.

### **Registration Fees and Compliance Orders**

The Commission publishes registration and administration fees for political action committees on its website. The Executive Director is authorized to issue compliance orders to obtain compliance with these Rules, including late filing fees. See [section XII](#) on enforcement and compliance. [Rule 6.19](#).

### **Training and Education Fees**

The Executive Director is authorized to establish and collect fees for participation in training and educational seminars, classes, and similar programs and materials. [Rule 1.8](#).

### **The Guardian System**

The Guardian System is the Commission’s online reporting system in which all reports are filed. Access the Guardian System on the Commission website at [www.ethics.ok.gov](http://www.ethics.ok.gov) or directly at <https://guardian.ok.gov/>.

The Guardian System is accessible 24 hours a day, 7 days a week. All reports are due in The Guardian System on the specified filing date, **regardless of weekends and holidays**.

For more information on how to use The Guardian System, see the documents and the YouTube videos with step-by-step instructions, which are located in The Guardian System by clicking “Publications” from the drop-down menu under the “Resources” tab. [Rule 2.122](#).



### **a. Guardian System Training**

One-on-one training is available upon request. Contact the Ethics Commission staff at (405) 521-3451 or [ethics@ethics.ok.gov](mailto:ethics@ethics.ok.gov) to make an appointment. One-on-one training is unavailable the last five days of a filing period

### **Commission Website**

Additional information on compliance with the Ethics Rules are available on the Commission's website at [www.ethics.ok.gov](http://www.ethics.ok.gov).

### **GovDelivery Notification System**

Sign up on the Ethics Commission website ([www.ethics.ok.gov](http://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 PAC information, rule updates, continuing education programs, commission meetings, etc.

### **Ethics Commission Is On Social Media**

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

- Follow @EthicsOKgov on Twitter
- Like us on Facebook: <https://www.facebook.com/EthicsOKgov/>

### **Contacting the Commission**

The Ethics Commission office is located on the ground floor of the State Capitol in room G-27. The Commission's hours are **Monday through Friday from 8:30 a.m. to 5:00 p.m.**

The Ethics Commission contact information is as follows:

- Telephone number: (405) 521-3451
- Fax number: (405) 521-4905
- E-mail: [ethics@ethics.ok.gov](mailto:ethics@ethics.ok.gov).
- Address: State Capitol Building, 2300 N. Lincoln Blvd., **Room G-27**, Oklahoma City, OK 73105

Information regarding the Commissioners, the Ethics Commission staff, and the Commission meeting agendas and minutes is located on the Commission's website at [www.ethics.ok.gov](http://www.ethics.ok.gov).

## **II. What a Political Action Committee (PAC) Is**

### **A Political Action Committee May Be Formed Intentionally or by Operation of Law**

A political action committee ("PAC") is any group of two or more persons that receives contributions or makes expenditures for any of these purposes: (1) to make contributions to candidates or candidate committees; (2) to make contributions to other PACs; (3) to make independent expenditures; (4) to make electioneering communications; or (5) to advocate the approval or defeat of a state question.

Ordinarily, a PAC is formed intentionally by individuals who wish to pool their financial resources to participate in the political process. However, a PAC also may be formed by operation of law, regardless of whether the persons forming the PAC intend to do so.

A PAC is required to register with the Ethics Commission by filing a Statement of Organization and paying a registration and administration fee when its contributions or expenditures exceed \$1,000.00. See [section IV](#) for more information on registration and renewal requirements. [Rules 2.79](#) and [2.80](#).

### **Types and Purposes of Political Action Committees**

There are different types of PACs with distinct legal requirements. For instance, PACs may be formed to participate in federal campaigns, state campaigns, or county, municipal or school district campaigns. This guide exists to assist in compliance with the law for PACs formed for the purpose of participating in Oklahoma state campaigns.

There are two major types of PACs involved in state campaigns under the Oklahoma Ethics Rules: (1) limited committees and (2) unlimited committees. [Rules 2.2\(15\)](#) and [2.79](#).

#### **a. Limited Political Action Committees**

A limited committee is a PAC organized to make contributions to candidates in Oklahoma state campaigns. It may also make independent expenditures or electioneering communications. However, a limited committee may not accept contributions in excess of the limits prescribed by the Ethics Rules, nor may it accept contributions from corporations or labor unions. A committee organized to make contributions to candidates may be an Oklahoma limited committee, an out-of-state PAC, an affiliated limited committee that is affiliated with a corporation or a labor union, or a federal PAC. For more information on limited PACs, see the “Limited PAC Guide” on the Ethics Commission website at [www.ethics.ok.gov](http://www.ethics.ok.gov). [Rules 2.2\(13\)](#), [2.23](#), [2.86](#), [2.92](#) and [2.96](#).

#### **b. Unlimited Political Action Committees**

There are three types of unlimited committees in Oklahoma. The type of unlimited committee coincides with the purpose and associated activities of that committee. Specifically, an unlimited committee is a PAC organized exclusively to perform one of the following activities in Oklahoma: (1) make independent expenditures or electioneering communications for state campaigns; (2) advocate the approval or defeat of a state question; or (3) make independent expenditures or electioneering communications supporting or opposing a candidate for judicial retention.

All unlimited committees may receive unlimited contributions and may make unlimited expenditures that further the purpose of the committee. These committees can receive contributions from corporations and labor unions; however, they are prohibited from contributing to candidates. See [section V](#) and [section VI](#) for more information on contributions. [Rules 2.2\(20\)](#), [2.35](#), [2.36](#), [2.42](#) and [2.79](#).

For more information on unlimited committees formed to make independent expenditures or electioneering communications, see the “Unlimited Political Action Committee Guide: IE/EC Committees & Independent Judicial Retention Committees” on the Ethics Commission website ([www.ethics.ok.gov](http://www.ethics.ok.gov)).

### **Section Summary**

- A PAC is any group of two or more persons that receives contributions or makes expenditures for any of these purposes in Oklahoma: (1) to make contributions to candidates or candidate committees for state office; (2) to make contributions to other PACs; (3) to make independent expenditures; (4) to make electioneering communications; or (5) to advocate the approval or defeat of a state question.
- The two major types of Oklahoma PACs are limited and unlimited committees.
- The three types of unlimited committees include the following:
  1. **Unlimited IE/EC Committees**: This type of unlimited PAC is organized exclusively to make independent expenditures (“IEs”) or electioneering communications (“ECs”) in Oklahoma state campaigns.
  2. **Unlimited State Question Committees**: This type of unlimited PAC is organized exclusively to advocate the approval or defeat of an Oklahoma state question.
  3. **Independent Judicial Retention Committees**: This type of unlimited PAC is organized exclusively to make independent expenditures or electioneering communications supporting or opposing an Oklahoma candidate for judicial retention.
- Unlimited committees may receive unlimited contributions, including contributions from corporations and labor unions, and they may make unlimited expenditures to further the specific purpose of the committee.

## **III. Political Action Committee Structure**

### **PAC Structure Requirements**

Every political action committee (“PAC”) is required to have a purpose, a campaign depository, a Chair, and a Treasurer. Rules [2.2\(20\)](#), [2.42](#), [2.81](#) and [2.94](#).

#### **a. PAC Purpose**

Every PAC must have a purpose, which is established by determining the activities which the committee engages/will engage. Specifically, a PAC needs to establish whether it is a limited or unlimited PAC. If it is an unlimited PAC, it must establish whether it is an unlimited PAC that is created exclusively (1) to make independent expenditures or electioneering communications in Oklahoma state campaigns, (2) to make independent expenditures or electioneering communications supporting or opposing an Oklahoma candidate for judicial retention, or (3) to advocate the approval or defeat of an Oklahoma state question.

PAC purposes may be more specific or narrow than the purposes listed above. However, the PAC may only receive contributions and make expenditures that coincide with its purpose. Rules [2.2\(20\)](#) and [2.42](#).

## **b. Campaign Depositories**

Every PAC must establish at least one campaign depository in a financial institution that ordinarily conducts business in the State of Oklahoma. This account must be an independent account that is separate from funds of any other person or entity in order to prevent commingling of funds. The account must be maintained in the name of the PAC as it is registered with the Ethics Commission. PACs are unable to register a name that consists of acronyms. The depository name, likewise, must not be an acronym. See [section IV](#) for more information on PAC name requirements.

All contributions to the PAC, except in-kind contributions, must be deposited in the depository. All expenditures made by the PAC must come out of the campaign depository by **check or debit card**, signed by the Treasurer or Deputy Treasurer of the PAC. [Rules 2.94](#) and [2.95](#).

### *i. PAC Checks Must Include PAC Identification Number*

PACs may use checks to make expenditures. In addition to the PAC name (as registered with the Ethics Commission), any checks used by a PAC are required to include the unique identification number assigned to the PAC by the Ethics Commission. The Ethics number assigned to each PAC is available on the committee's workspace in The Guardian System upon logging into the system. [Rule 2.95](#).

**Example:** Oklahoma SQ 000 PAC registers with the Ethics Commission and includes the acronym OSQPAC. The committee opens a bank account under Oklahoma SQ 000 PAC. When the committee orders checks, may it have OSQPAC, rather than "Oklahoma SQ 000 PAC" printed on the checks? **No.** The full name of the PAC must be printed on the PAC checks, along with the Ethics identification number. The PAC may include the acronym on checks only if the checks also include the full name of the committee.

### *ii. Campaign Depositories Can Earn Interest*

The campaign depository may earn interest paid by the financial institution, but PAC funds shall not be invested in any other way. The interest may only be spent to further the purpose of the PAC. [Rules 2.42](#) and [2.95](#).

## **Committee Officers and Other Committee Personnel**

### **a. Required Officers: Chair and Treasurer**

A PAC is required to have a Chair and a Treasurer. The same person may be both the Chair and Treasurer. The Treasurer must be a resident of Oklahoma. A candidate is prohibited from holding an office for a PAC. [Rule 2.81](#).

### **b. Optional Officer: Deputy Treasurer**

A Deputy Treasurer is not a required officer but is recommended. This officer is the person designated to fulfill the responsibilities of the Treasurer in the event the Treasurer is unavailable. The Deputy Treasurer performs similar duties to the Treasurer and can sign committee checks or debit cards upon making expenditures. If a Deputy Treasurer is retained, the individual must be a resident of Oklahoma.

It is important to note that a committee that does not have a Treasurer or Deputy Treasurer, due to vacancies or otherwise, is prohibited from receiving or spending funds until one of those seats is filled. [Rules 2.81](#) and [2.82](#).

**c. Other Officers**

In addition to the Chair, Treasurer and Deputy Treasurer, a PAC may have other officers to assist the committee with its activities and filing requirements. The committee may determine the duties of these officers; however, the additional officers do not relieve the Chair or Treasurer of his or her legal responsibilities under these Rules. [Rule 2.81](#).

**d. Candidates Prohibited from Serving as PAC Officers**

A candidate is prohibited from holding an office for a PAC. [Rule 2.81](#).

**Duties of the Officers**

All officers must adhere to the Ethics Commission Rules. The PAC may determine additional duties of PAC officers; however, the PAC cannot change the legal responsibilities of the Chair and Treasurer as established by the Ethics Rules. [Rule 2.81](#) and [2.83](#).

**a. Maintain Committee Records for Four Years**

The Treasurer is required to keep the committee's financial records, accounts, and other documents, including but not limited to, PAC Bylaws or similar document, all contributions accepted, all deposit slips or other evidence of acceptance of contributions, all expenditures made, all receipts, canceled checks or other evidence of payment of expenditures, bank statements and all other documents necessary to file Reports of Contributions and Expenditures. Dissolution of the PAC does not change the requirement to maintain records for four years.

When acting in place of the Treasurer, the Deputy Treasurer should perform similar duties. [Rules 2.81](#) and [2.83](#).

**b. Accurate and Timely Filing of Reports**

The Treasurer is also responsible for filing timely and accurate Reports of Contributions and Expenditures for the committee, as well as filing any amendments, including Statement of Organization amendments, within the requisite time periods. If a PAC uses a Designated Filing Agent ("DFA") to file reports, the Treasurer, not the DFA is responsible for the timeliness and accuracy of reports. See the section titled, "Add Non-Officers to Assist with Filing in The Guardian System."

When acting in place of the Treasurer, the Deputy Treasurer should perform similar duties. [Rules 2.81](#) and [2.83](#).

**Officer Vacancies**

Any vacancy in the office of Chair, Treasurer or Deputy Treasurer must be filled within 30 days from the time the vacancy occurs. Once the vacancy is filled, an Amended Statement of Organization must be filed in The Guardian System within 5 days of that vacancy being filled. See [section IV](#) for more information on the Statement of Organization. [Rule 2.84](#).

### **a. Vacancy in Both the Treasurer and Deputy Treasurer Offices**

A PAC may neither accept nor expend funds when there is a vacancy in the offices of both the Treasurer and Deputy Treasurer.

A PAC also cannot accept or spend funds if the committee fails to properly file reports and/or pay fees by the PAC registration and renewal deadline. See [section IV](#) for more information on PAC registration and renewal requirements. [Rules 2.80](#) and [2.82](#).

### **Add Non-Officers to Assist with Reporting in The Guardian System**

Officers of a PAC may add individuals to assist with reporting requirements in The Guardian System. These individuals can provide support for the committee to ensure reports are filed on time and data is entered appropriately.

#### **a. Designated Filing Agent (DFA)**

A designated filing agent (“DFA”) is someone, other than an officer, who can access the committee’s account in The Guardian System to file reports for the committee. A DFA is not required, but is recommended. A committee may have multiple DFAs. A Chair, Treasurer or Deputy Treasurer of the committee does not need to register as a DFA because these officers already have report filing capabilities.

Although DFAs can file reports on behalf of the committee officers, a DFA does not relieve the Chair or Treasurer of their responsibilities and legal obligations under the Ethics Rules.

DFAs may be added in The Guardian System during the initial registration process or later by the by filing an Amended Statement of Organization. Once added to the system, the DFA will receive login credentials via email.

#### **b. Data Entry User (DEU)**

A data entry user (“DEU”) is an individual, other than an officer or DFA, who can access the committee’s account in The Guardian System to input contributions and expenditures on behalf of the committee; however, **he or she cannot file reports**. This allows a committee to have an individual to input contributions and expenditures, and those entries can be reviewed and filed by an officer or DFA. A DEU does not relieve a committee Chair or Treasurer from their responsibilities and legal obligations under the Ethics Rules.

DEUs can only be added by Ethics Commission staff. Call the Ethics Commission staff to add a DEU to the committee’s workspace.

**Section Summary**

- All PACs are required to have a purpose, depository (i.e., bank account) in the state of Oklahoma, a Chair, and a Treasurer.
- A PAC's purpose determines what contributions it can receive and expenditures it can make.
- The Treasurer and Deputy Treasurer must be residents of Oklahoma.
- Candidates are prohibited from serving as PAC officers.
- The committee may have other officers, but these officers do not relieve the Chair or Treasurer of his or her duties.
- All officers must adhere to the Ethics Commission Rules. The Treasurer is primarily responsible for maintaining all records and documents, as well as filing timely and accurate reports and amendments with the Ethics Commission.
- All records must be maintained for a period of 4 years.
- A PAC is prohibited from receiving or spending funds if the offices of both the Treasurer and Deputy Treasurer are vacant.
- A committee may utilize one or more Designated Filing Agents (DFAs) to assist with filing reports. However, a DFA does not relieve the Chair or Treasurer of his or her responsibilities and legal obligations under the Ethics Rules.

**IV. Political Action Committee Registration and Renewal Requirements****Register with the Ethics Commission by Filing a Statement of Organization**

In order to register with the Ethics Commission, a PAC is required to (1) file a Statement of Organization and (2) pay an annual registration and administration fee with the Commission.

Although some PACs have bylaws or articles of organization, there is no requirement in the Rules for these or similar documents.

The PAC registration and administration fee for July 1, 2019 through June 30, 2020 is \$100.00 per committee. The registration and administration fee may be paid online via credit card or mailed to or dropped off at the Ethics Commission office. There is an additional fee for using a credit card. [Rules 2.80](#) and [6.19](#).

**When to File a Statement of Organization****a. First-Time Registration**

A PAC is required to file a Statement of Organization in The Guardian System no later than 10 calendar days after the PAC receives contributions in excess of \$1,000.00 or makes expenditures in excess of \$1,000.00 in the aggregate. A PAC may register earlier than when the Rule require registration. A PAC that does not receive contributions or make expenditures in excess of \$1,000.00 in the aggregate is not required to file a Statement of Organization with the Commission. Once a PAC is registered, it is subject to reporting and annual registration requirements with the Ethics Commission until the committee dissolved and a final report is filed in The Guardian System. [Rule 2.80](#).



## b. Annual Renewal

A PAC that has filed a **Statement of Organization** and has not properly dissolved and filed a **Final Report of Contributions and Expenditures** by December 31st must renew its registration during January of each year by (1) filing another **Statement of Organization** and (2) paying the registration and renewal fee. The renewal of the Statement of Organization will not be accepted unless the PAC has filed all Reports of Contributions and Expenditures and paid any fees required during the preceding calendar year. In the event a PAC has not filed all Reports and/or paid the required fees, the PAC's renewal of registration will not be accepted, and the PAC will be prohibited from accepting contributions or making expenditures, except for paying fees, until it is current in filing Reports and paying fees. [Rule 2.80.](#)

### **Statement of Organization Contents**

The following information is required to file a Statement of Organization:

1. The name and contact information of the committee Chair, Treasurer, and, if applicable, Deputy Treasurer. The contact information for each officer is required, including the mailing address, residence address, electronic mailing address (email), telephone numbers, and, if applicable, Internet website of the committee officers. Each officer must have his or her own contact information to receive credentials to access The Guardian System and receive important notifications from the Commission.
2. The name of the PAC. *The name cannot be an acronym and cannot be the same as any other PAC or sufficiently similar to the name of any other PAC* so that the two could be easily confused. In addition to its name, the PAC may list an acronym, as long as the acronym is not the same as that of any other PAC or sufficiently similar so that the two could be confused. For PACs created to support or oppose state questions, the committee name **must include the state question number** as assigned by the State of Oklahoma.
3. The purpose or purposes of the PAC. For unlimited PACs this includes indicating whether the committee is an (1) unlimited independent expenditure or electioneering communication committee; (2) independent judicial retention committee; or (3) state question committee. The committee will also provide the specific purpose of the PAC.
4. The full name and address of each financial institution in which the PAC will maintain a campaign depository doing business in Oklahoma. [Rule 2.85.](#)

### **Each Officer Must Have His or Her Own Contact Information**

The contact information for each officer must be the officer's individual contact information. This ensures each officer receives his or her own credentials to log in to The Guardian System, and it enables the Ethics Commission to retain proper officer contact information. Individual login information must not be shared. [Rule 2.85.](#)

### **Where to File the Statement of Organization**

All Statements of Organization must be filed electronically in The Guardian System unless otherwise ordered by the Commission or the Executive Director of the Commission. The Guardian

System may be accessed at <http://guardian.ok.gov> or on the Ethics Commission website at [www.ethics.ok.gov](http://www.ethics.ok.gov). [Rule 2.122](#).

### **Amending the Statement of Organization**

Any vacancy in the office of Chair, Treasurer or Deputy Treasurer must be filled within 30 calendar days from the time the vacancy occurs. Once the vacancy is filled, an Amended Statement of Organization must be filed in The Guardian System within 5 calendar days of that vacancy being filled. [Rule 2.84](#).

It is important to fill vacancies as quickly as possible because a PAC may neither accept nor expend funds when there is a vacancy in the offices of both the Treasurer and Deputy Treasurer. [Rule 2.82](#).

For any other change in the information on the Statement of Organization, the Treasurer is responsible for filing an Amended Statement of Organization in The Guardian System within 10 calendar days of a change. [Rule 2.85](#).

#### **a. Maintain Current Officer Information**

When a currently registered committee elects new officers or when any of the officer information on the most recent Statement of Organization has changed, the committee is required to amend its current committee registration (i.e., Statement of Organization) with the new officer information within 10 calendar days of the change. [Rule 2.85](#).

##### ***i. Adding or Removing Officers***

When a committee needs to change the officers associated with the account, the committee must add new officers to the list of officers and delete any former officers from this list. This is done either through renewing a Statement of Organization or amending a Statement of Organization, whichever is appropriate for the committee. Once new officers have been added to the list, The Guardian System will send a username and password to the email address listed for that officer. Once an officer is deleted, his or her ability to access the committee's account will be terminated. If a former officer is not deleted, he or she will continue to be able to access the account.

##### ***ii. Updating Officer Information***

When the contact information for a current officer changes, the committee will need to amend the most recent Statement of Organization and update the officer information by clicking "Amend" next to the most current Statement of Organization (Registration doc.) under the "Filings" tab, clicking "Update" next to the officer whose information needs to be modified, and submitting the amended report.

### **Section Summary**

- A PAC may register with the Ethics Commission at any time earlier than is required; however, a PAC is required to register with the Commission within 10 calendar days of spending or receiving in excess of \$1,000 in the aggregate.
- To register with the Ethics Commission, a committee must (1) file a Statement of Organization in The Guardian System and (2) pay the registration and administration fee.
- The Statement of Organization requires information, including but not limited to, the contact information of the PAC, the contact information of each officer, and the type and purpose of the PAC.
- PACs that register with the Ethics Commission are required to maintain reporting requirements until the PAC dissolves its committee in accordance with the Ethics Rules.
- PAC renewal occurs annually. A PAC that does not file a final report and properly dissolve by December 31<sup>st</sup> **must** renew its registration in January of each year by (1) filing an updated Statement of Organization and (2) paying the registration and administration fee.
- A PAC cannot accept contributions or make expenditures if it has vacancies in both the Treasurer and Deputy Treasurer offices.
- A PAC cannot accept contributions or make expenditures if it has not filed all Reports of Contributions and Expenditures and paid fees required during the preceding calendar year.
- Amendments to the Statement of Organization must be made within 5 calendar days of a filled vacancy for a PAC officer and within 10 calendar days of any other change.

## **V. Understanding Contributions**

### **What a Contribution Is**

Generally, a contribution is anything of value given to a political party, a PAC or a candidate committee. Contributions may be either monetary or “in-kind.” Monetary contributions are made in cash (up to \$50 in the aggregate per contributor) or through “written instruments,” such as a personal check or a credit card authorization. “In kind” contributions are goods or services provided to a committee. [Rule 2.2\(6\)](#).

#### **a. All Contributions Are Aggregated**

All contributions—monetary and in-kind—that each individual or entity provides to a PAC are aggregated and count toward that contributor’s contribution limits. [Rule 2.2\(6\)](#).

**Example:** Jana, the Chair of Support SQ 000 PAC, received a check for \$200 and a desk for the committee’s office (valued at \$300) from Paul. Paul has given \$500 worth of contributions to Support SQ 000 PAC (\$200 in monetary contributions + \$300 in in-kind contributions = \$500 in contributions in the aggregate).

**b. Contributions Must Be Voluntary**

When soliciting contributions, a PAC must make it clear that the contribution is voluntary and the person being solicited will not be given any advantage or disadvantage based on whether or not a contribution is made or the amount of a contribution. [Rule 2.91](#).

**c. Contributions Cannot Be Reported in the Name of Another**

A contribution must be reported in the name of the person who made the contribution to the committee. To report a contribution in the name of someone other than the person who made the contribution is called “money laundering” and is prohibited. [Rule 2.18](#).

**Example:** Jane is the Treasurer for Support SQ 000 PAC. Tom wants to give the committee a contribution but does not want anyone to know his identity. Tom speaks with Jane about his concern. He gives Jane \$200 to the unlimited SQ committee and asks Jane to report the contribution as coming from someone else. Jane may not accept this contribution and report the \$200 as coming from anyone other than Tom. Acceptance of the contribution under these circumstances would raise issues not only under the Ethics Rules but may also implicate criminal statutes.

**d. Volunteer Services Are Not Considered Contributions**

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

When an individual volunteers the use of a personal telephone, electronic mail, Internet social media or similar electronic devices or services for campaign communications, such use is not considered a contribution but is considered a volunteer service. [Rule 2.111](#). However, use of other personal resources by a volunteer may be considered an in-kind contribution.

Use by a commercial entity of a telephone, electronic mail, Internet social media or similar devices or services is considered an in-kind contribution by the commercial entity unless the political party committee, PAC or candidate committee pays for the use. [Rule 2.112](#).

**Example 1:** Sean stuffed envelopes for Support SQ 000 PAC. Sean does not receive payment for doing so. This is a volunteer service from an individual. The volunteer service is not considered a contribution and therefore, is not reported.

**Example 2:** ABC, LLC is owned by Sally and Jan. ABC, LLC employees stuffed envelopes for Support SQ 000 PAC. The LLC does not receive any compensation for these services. This service is coming from an LLC. Consequently, the service is an in-kind contribution to Support SQ 000 PAC that must be reported as coming from Sally and Jan as individuals, based upon their percentage of ownership of the LLC. See [Appendix III](#) for an example on how to report contributions from an LLC.

**Example 3:** XYZ, Inc. employees stuffed envelopes for Support SQ 000 PAC, an unlimited state question committee, without compensation. This service is coming from a corporation and not an individual. The value of the employees’ services is

a contribution from the corporation to the PAC and should be reported as a contribution from XYZ, Inc. to Support SQ 000 PAC. A contribution from a corporation to an unlimited PAC is permissible.

### **Deadlines for Accepting and Depositing Contributions**

A PAC has up to 10 business days upon receipt of a contribution to deposit or return the contribution. A “business day” generally excludes Saturdays, Sundays and holidays. A contribution is deemed to have been accepted by a PAC if it is not returned within 10 business days after it has been received.

A contribution that is not deposited within 10 business days after it has been received by the PAC must be returned to the contributor and reported to the Commission as having been accepted and refunded.

Generally, for all funds received and deposited within 10 business days, the date a contribution is deposited in the committee’s depository (i.e., bank account) is the date used for reporting purposes. [Rules 2.21](#) and [2.22](#).

### **Maintain Required Contributor Information**

PACs are required to gather and maintain certain contributor information regardless of the amount or value of the contribution. [Rules 2.17](#), [2.24](#), and [2.25](#).

#### **a. Individuals**

A PAC must obtain the name, address, occupation and employer from individual contributors. An occupation is the principal business activity the contributor engages in or engaged in, regardless of employment status. Examples include occupations of teacher, attorney, accountant, lawyer, doctor, lobbyist, etc. It does not include “self,” “consultant,” or “none.”

An employer is the name of the entity by which the contributor is employed. An individual is only self-employed when he or she operates as a sole proprietor. A contributor who is the sole employee, owner, member, or partner of a corporation or other business is not self-employed. The name of the business must be used as the employer name. [Rules 2.17](#), [2.24](#), [2.25](#), [2.93](#) and [2.105](#).

#### **b. Non-Individuals**

For PACs that contribute to an unlimited committee, the unlimited committee must obtain the name, address, and registration number (assigned by the Commission, the FEC, or other entity) of the contributing PAC. [Rule 2.105](#). Remember that expenditures by PACs are limited to the purpose of the committee which necessarily includes the type of unlimited committee. For a state question committee to receive a contribution from another state question committee, the two committees must have been formed to support or oppose the same state question. [Rule 2.42](#).

For corporations, labor unions or associations, the unlimited committee must obtain the name, address and principal business activity of the contributor. [Rules 2.93](#), [2.105](#), [2.107-2.109](#).

Again, all documents must be maintained for a period of four years and must be made available upon request by the Ethics Commission. [Rule 2.83](#).

**Section Summary**

- Contributions are either monetary or in-kind (i.e., goods or services) given to the committee. All contributions received—monetary and in-kind—from a contributor are aggregated and count toward the contributor’s contribution limit.
- Contributions must be given voluntarily.
- Contributions shall not be reported in a name other than the actual contributor.
- Voluntary services provided free of charge from an individual are volunteer services, not contributions.
- Goods or services provided free of charge from an organization or using organization resources are in-kind contributions.
- Contributions must be deposited within 10 business days. Contributions not deposited within 10 business days are deemed accepted, must be returned to the contributor, and must be reported to the Ethics Commission as received and returned.
- PACs must maintain proper records of all contributions and applicable contributor information—such as each contributor’s name, address, occupation, employer, and principal business activity—for a period of four years.

**VI. Unlimited State Question Committee Contributors and Contribution Limits**

**Who May Contribute to an Unlimited State Question Committee**

This section discusses who can contribute to state question committees and the relevant contribution limits. State question committees are formed for the exclusive purpose of advocating the approval or defeat of an Oklahoma state question. A state question is (1) an initiative or referendum petition for which the Governor issued a proclamation setting the election date or (2) a legislative referendum referred by the Legislature for a vote of the people. [Rule 2.2\(19\) & \(20\)](#).

Unlimited state question committees may receive contributions from the following:

Individuals -LLCs -Partnerships - Indian Tribes	Other Unlimited State Question Committee Formed for the Same Purpose (Same State Question)*	Corporations	Labor Unions	Associations
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\*In other words, a SQ committee formed to advocate against a state question can’t contribute to a SQ committee formed to support the same state question. The purposes of the committees must align.

All of the individuals or entities that can contribute to an unlimited PAC that is created to advocate the approval or defeat of a state question are not limited to specific contribution limits. These contributors may contribute in any amount. See [Appendix I](#) for the full contribution limit chart. [Rules 2.2 \(20\)](#), [2.35](#), [2.36](#) and [2.42](#).



### **a. Individuals – Unlimited Contributions**

Generally, any individual may make contributions to an unlimited committee created to advocate the approval or defeat of a state question. 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. Federal law prohibits contributions from a foreign national (visit [www.fec.gov](http://www.fec.gov) for more details).

Unlike limited committees, unlimited state question committees do not have contribution limits. Consequently, individuals may make contributions in any amount to state question committees. See Appendix I for the contribution limits chart and Appendix II for information on how to report contributions from individuals. [Rules 2.17](#), [2.35](#), and [2.36](#).

#### ***i. Married Couples – Unlimited Contributions***

A contribution may be made from a joint account of a married couple, but the contribution must be reported as a contribution from either or both spouses on an individual basis. The PAC should verify how the contribution should be reported to ensure the contribution is voluntary and attributed toward the correct individual's contribution limits. This is important because the contribution may only be from one spouse or may be from both spouses. See [Appendix II](#) for information on how to report contributions from individuals. [Rules 2.35](#), [2.36](#) and [2.105](#).

**Example:** Support SQ 000 PAC, an unlimited state question committee, receives a check from the joint checking account of Jane and John Doe for \$2,000, and the check is signed by Jane Doe. The committee should contact Jane Doe to determine if the contribution is only from Jane or from both John and Jane. If the contribution is from both John and Jane, the committee needs to also inquire as to what amount should be attributed to John individually and Jane individually. After speaking with Jane Doe, Support SQ 000 PAC will report a \$1,500 contribution from Jane Doe and a \$500 contribution from John Doe.

#### ***ii. Limited Liability Company and Partnership Contributions – Unlimited Contributions***

Unlimited PACs may accept a contribution or contributions from a limited liability company (“LLC”) or a partnership in an unlimited amount. The owners of an LLC are called members, and the owners of a partnership are called “partners.” Contributions by a LLC are reported as contributions from each member of the LLC in proportion to the member's ownership interest. Contributions by a partnership are reported as contributions from each partner in proportion to the partner's ownership interest. See [Appendix III](#) for information on how to report LLC or partnership contributions. [Rules 2.24](#), [2.25](#) and [2.105](#).

**Example:** XYZ LLC is owned equally by two members—Jane Doe and John Smith. The LLC made a \$1,000 contribution to Support SQ 000 PAC, an unlimited state question committee. Support SQ 000 PAC may accept the check from the LLC, but it will report the contribution as \$500 from Jane Doe and \$500 from John Smith because they equally own the LLC.



**iii. Indian Tribes – Unlimited Contributions per Tribe**

Indian tribes are treated as individuals under the Ethics Rules. Unlimited committees may receive an unlimited amount of contributions from a tribe. Contributions from tribes are reported under the contributor type “Indian Tribe” in The Guardian System.

If the tribe is incorporated, the contribution is treated as coming from a corporation.

If the contribution received from a tribe is actually a contribution from the tribe’s political action committee (“PAC”), then the contribution must be reported as coming from the PAC. [Rules 2.35](#), [2.36](#), [2.41](#), and [2.42](#).

**b. Other Unlimited State Question Committees with the Same Purpose – Unlimited Contributions**

An unlimited committee that is created to advocate the approval or defeat of a state question may contribute, in any amount, to another unlimited committee that is created to advocate the approval or defeat of the same state question. However, recall that unlimited committees may only contribute to other unlimited committees that share the same purpose; consequently, an unlimited committee created to advocate the approval of a state question may not contribute to an unlimited committee created to advocate the defeat of the same state question and vice versa. [Rules 2.36](#) and [2.42](#).

**c. Corporations, Labor Unions and Associations – Unlimited Contributions**

Unlimited committees created to advocate the approval or defeat of a state question may accept contributions in an unlimited amount from corporations, labor unions and associations. The principal business activity of the contributor is required to be reported. [Rules 2.36](#) and [2.93](#).

**Cash Contributions – Limited to \$50 in the Aggregate per Contributor**

The maximum amount of cash contributions is \$50 in the aggregate per contributor per calendar year. This is an aggregate amount, i.e., all cash contributions from a single contributor added together may not exceed \$50 in a calendar year.

If a contributor meets the \$50 cash contribution limit, that contributor may still contribute to the PAC through another method of payment other than cash, such as a check, credit card, or in-kind contribution.

If a PAC receives a cash contribution of over \$50, the committee must (1) return the amount over \$50 to the contributor if the contributor is known or (2) forfeit that contribution to the State Treasurer for the General Revenue Fund of Oklahoma if the recipient cannot identify the donor.

The committee must retain the name, address, occupation and employer of each contributor. PACs must make “best efforts” to identify all contributors. If a contributor can be identified by using best efforts, the committee must make such efforts to identify the contributor and report the contribution in accordance with these rules, which includes the contributor’s name, address, occupation and employer. [Rules 2.19](#) and [2.105](#).

**Example:** Paula gave a \$50 cash contribution to Todd, the Treasurer of Support SQ 000 PAC, an unlimited state question committee. Paula can no longer give contributions in the form of cash to Support SQ 000 PAC. However, she may give contributions to Support SQ 000 PAC via check, credit card, or goods or services (in-kind).

**Anonymous Contributions – Limited to \$50 in the Aggregate per Contributor**

The maximum amount of anonymous contributions is \$50 in the aggregate per contributor. Anonymous contributions are not contributions where an individual desires to remain anonymous or otherwise not identified. A contribution from a known contributor must be reported as coming from that contributor.

PACs must make “best efforts” to identify all contributors. If a contributor can be identified by using best efforts, the candidate must identify the contributor and report the contribution in accordance with these rules, which includes the contributor’s name, address, occupation and employer.

If an anonymous contribution in excess of \$50 is received, the amount of the contribution in excess of \$50 must be deposited with the State Treasurer for the General Revenue Fund of Oklahoma. [Rules 2.20](#) and [2.105](#).

**Who Is Prohibited from Making Contributions to an Unlimited State Question Committee**

The following are the individuals or entities that are prohibited from making contributions to an unlimited PAC created to advocate the approval or defeat of a state question:

Foreign Nationals	Political Parties	Candidate Committees
Unlimited IE/EC Committees	Independent Judicial Retention Committees	Limited Committees
Unlimited State Question Committee Formed for a Different Purpose		

[Rules 2.2 \(20\)](#), [2.35](#), and [2.42](#).

**a. PAC Purpose**

All PACs have a specific purpose for its existence and may only make expenditures that further that purpose. [Rules 2.2\(20\)](#) and [2.42](#).

**b. Contributions from Foreign Nationals Are Prohibited**

Federal law prohibits contributions from a foreign national. For more information, visit [www.fec.gov](http://www.fec.gov).

**c. Political Parties and Candidate Committees**

Candidate committees and party committees directly support candidates and are prohibited from making contributions to political action committees of any kind—limited or unlimited. [Rules 2.2\(3\) & \(17\)](#), [2.43](#) and [2.40](#).

#### **d. Unlimited IE/EC Committees and Independent Judicial Retention Committees**

Unlimited committees formed to make independent expenditures or electioneering communications are created to make expenditures specific to the election or defeat of candidates, not state questions. Accordingly, the purposes of these types of unlimited committees are not broad enough to permit contributions to an unlimited committee created to advocate the approval or defeat of a state question. [Rules 2.2\(20\)](#), [2.35](#), [2.36](#) and [2.42](#).

#### **e. Limited Committees**

Limited committees are political action committees (“PACs”) created specifically to provide contributions to candidates. Limited committees, therefore, are prohibited from providing contributions to state question committees because such a contribution is not within the purpose of a limited committee. [Rules 2.2\(13\)](#) and [2.41](#).

#### **f. Unlimited SQ Committees Formed for a Different Purpose**

Unlimited state question (“SQ”) committees may only contribute to other unlimited SQ committees that share the same purpose. For example, an unlimited SQ committee created to advocate the approval of a SQ may contribute to another unlimited SQ committee created to also advocate the approval of the same SQ; however, an unlimited SQ committee created to advocate the approval of a SQ cannot contribute to another unlimited SQ committee created to advocate the defeat of the same SQ. Further, an unlimited SQ committee cannot contribute to another unlimited SQ committee that was created to advocate the approval or defeat of a different state question. [Rules 2.36](#) and [2.42](#).

### **Section Summary**

- All of the individuals or entities that may contribute to an unlimited committee may contribute in an unlimited amount.
- Cash and anonymous contributions are limited to \$50 per contributor per calendar year and count towards the aggregate amount.
- Unlimited committees may receive contributions from individuals, corporations, labor unions, associations, and other unlimited committees of the same type and with the same purpose.
- Unlimited committees are prohibited from receiving contributions from foreign nationals, political party committees, candidate committees, limited committees, and unlimited committees that are a different type and have a different purpose.
- Contributions from spouses are reported on an individual basis.
- LLC and Partnership contributors are reported on an individual basis based on each member’s or partner’s percentage of ownership.
- See [Appendix I](#) to review the contribution limits chart

## **VII. Special Fund-Raising Events**

The following provisions for fund-raising are typically utilized by committees where contributions are subject to limits and corporation contributions are prohibited, such as candidate committees,

party committees, and limited political action committees. These provisions may also be used for unlimited committees, such as state question committees, even though contribution limits are not applicable and contributions by corporations are permitted.

### **Residence Used for Fund-Raiser**

An individual who hosts a PAC fund-raising event in his or her residence and uses personal funds in doing so may spend up to \$1,000 without making a contribution to the committee. The exclusion may be used one time per year, per individual and may not exceed \$1,000. In other words, an individual could host such a fund-raising event in his or her home and spend \$1,000 on refreshments without making a contribution to the committee. Any personal funds spent above the \$1,000 limit are considered in-kind contributions.

If a husband and wife each spend personal funds (even if those are combined personal funds of the two), then each spouse has a \$1,000 exemption. The rule requires the fund-raiser to take place in the residence of the host, and the funds expended must be personal funds. If those conditions are met, then a husband and wife could each spend up to \$1,000 on a fund-raiser in their residence without it being a contribution to the committee. This exemption will apply for one fund-raiser for the husband and one fund-raiser for the wife. That exemption can be applied to the same fund-raiser or two separate fund-raisers; however, if both the husband and wife are identified as hosts of the fund-raiser and joint funds are used to pay for the fund-raiser, then they have each used their single event exemption. [Rule 2.60](#).

**Example:** Betty hosted a fund-raiser in her residence for Support SQ 000 PAC, an unlimited state question committee. She spent \$1,500 of her personal funds on decorations, food, and refreshments. The first \$1,000 is excluded and not reported as a contribution to Support SQ 000 PAC. The \$500, which is in excess of \$1,000, is considered an in-kind contribution to Support SQ 000 PAC.

### **Non-Residence Used for Fund-Raiser**

There is a contribution exclusion for an individual who hosts a PAC fund-raising event in an office or other nonresidential building owned or leased by the individual and uses personal funds in doing so. The exclusion may be used one time per year, per individual and may not exceed \$1,000. Any personal funds expended above the \$1,000 limit are considered in-kind contributions to the PAC.

To qualify for the exclusion, the office or other building must be owned by or exclusively leased or rented by the individual who is receiving the exclusion. Otherwise, use of the space and any other costs associated with the fund-raising event are considered an in-kind contribution by the owner. However, if the PAC pays for the costs associated with the fund-raiser, including the fair market value for the use of the space, the payment is considered an expenditure by the PAC, not a contribution to the PAC. [Rule 2.61](#).

**Example:** Support SQ 000 PAC, an unlimited state question committee, has a member, John Smith, who wants to host a fund-raiser at his commercial office space that he owns personally. In this case, John Smith could host the fund-raiser at no cost to Support SQ 000 PAC at his commercial office space and spend up to \$1,000 of his personal funds for the event without it being considered a contribution.

However, any amount spent over the \$1,000 would be an in-kind contribution to Support SQ 000 PAC.

### **Golf Fund-Raiser Events**

Sometimes PACs use golf events for fund-raising purposes. Any goods or services donated to a golf fund-raiser are considered contributions based on the fair market value of the goods or services. Any fee paid to participate in the event is a contribution. [Rule 2.62](#).

The PAC must acquire the appropriate contributor information for each contributor, which may include the name, address, occupation and employer of each individual contributor and principal business activity for contributors that are not individuals or other unlimited PACs. This includes those who contribute goods or services and those who pay a fee to the PAC. [Rule 2.105](#).

**Example:** Support SQ 000 PAC, an unlimited state question committee, is hosting a golf tournament to raise funds. Individual green fees are \$100 each or \$350 for a foursome. XYZ, LLC sends in a check for \$350 so four of its five members may participate in the tournament. This is a monetary contribution from each of the five individual members based on his or her percentage of ownership in the LLC to Support SQ 000 PAC. See [Appendix III](#) for an example on how to report contributions to a committee from a LLC.

### **Fund-Raising Auctions and Sales**

Sometimes PACs use auctions or other sales to raise funds for the committee. Any goods or services donated to such an event are in-kind contributions to the PAC based on their fair market value. Any money paid for goods or services at such an event are monetary contributions.

The PAC must acquire the name, address, occupation and employer of each individual contributor, which includes those who contribute goods or services and those who purchase an item from the PAC auction or sale.

When a PAC sells goods or services, such activities are subject to applicable licenses and taxes provided by law. [Rules 2.63, 2.64, 2.93](#) and [2.105](#).

**Example:** Support SQ 000 PAC, an unlimited state question committee, is hosting an auction to raise funds and is accepting items from the surrounding community to auction. Support SQ 000 PAC received a painting from Randy, which is valued at \$200, to be auctioned off at the event. Melanie won the bid for the painting and paid \$300. Support SQ 000 PAC will report this in a Report of Contributions and Expenditures as (1) a \$200 in-kind contribution from Randy and (2) a \$300 monetary contribution from Melanie.

### **Section Summary**

- Any monetary donations at unlimited committee fund-raising events are considered monetary contributions from the contributor to the unlimited committee.
- Participation fees and funds used to purchase goods or services are monetary contributions from the payor to the unlimited committee.
- Items donated to any fundraising event, including auctions and golf events, are considered in-kind contributions from the contributor to the unlimited committee.
- Unlimited committees may receive contributions, monetary or in kind, from corporations and labor unions at fundraising events.

## **VIII. Loans**

### **Loans by Commercial Financial Institutions**

A loan to a PAC by a commercial financial institution that normally engages in the business of making loans is not considered a contribution if the loan is made in the regular course of business and on the same terms ordinarily available to the public. [Rule 2.65](#).

### **Loans by Non-Financial Institutions Are Contributions**

A loan to a PAC by a person, other than a commercial financial institution, is a contribution from the lender, guarantor or endorser in the amount that has not been repaid. [Rule 2.66](#).

### **PACs May Not Make or Receive Loans to or From Other PACs or Candidates**

A PAC may not make or receive a loan to or from a candidate committee or another PAC. [Rule 2.66](#).

### **Section Summary**

- Unlimited committees may receive loans from commercial financial institutions; but not from other PACs or candidates.
- Loans by a person, other than a commercial financial institution, that are not repaid are considered contributions from the person to the unlimited committee.

## **IX. Understanding Expenditures**

### **What Expenditures Are**

Expenditures are the funds that the PAC spends or the goods or services it donates. Specifically, an “expenditure” is defined as a purchase, payment, distribution, loan, advance, compensation, fee, deposit or gift made by a committee. [Rule 2.2\(8\)](#).

## **Personal Use of PAC Funds Is Prohibited**

No person may convert PAC funds to personal use. “Personal use” includes any use of funds to fulfill a commitment, obligation or expense of an individual or other person that would exist irrespective of the PAC’s activities. [Rule 2.39](#).

## **Types of Expenditures for Unlimited State Question Committees**

All committee expenditures must be made to further the purpose of the committee. The following are the types of expenditures that unlimited PACs created to advocate the approval or defeat of a state question may make:

- Operating Expenses
- State Question Communications (see [section X](#))
- Contributions to Another Unlimited Committee Formed for the Same Purpose
- Modest Campaign-Related Items to Recognize Contributors and Volunteers
- Other Purposes of the Committee (not otherwise prohibited by law that **further the purpose of the committee and is permitted by the committee**)

The key as to whether an expenditure is permissible for an unlimited committee is to determine whether the expenditure is allowable under the Ethics Rules, and if so, whether the expenditure falls within the committee’s purpose and is permitted by the committee’s own organizational documents.

A PAC is unable to expand its purpose to include activities inconsistent with the structure of the PAC. For example, a state question committee could not have bylaws permitting expenditures for independent expenditures or electioneering communications, or contributions to candidate committees. [Rules 2.2\(20\)](#), [2.42](#) and [2.79](#).

**Example:** Pass SQ 627 committee is formed to advocate for state question 627. Candidate Jane Smith is vigorously advocating against SQ 627. Pass SQ 627 committee wants to run an independent expenditure telling voters to vote against Jane Smith. Because the Ethics Rules indicate that state question committees are formed to exclusively advocate for the approval or defeat of a state question, Pass SQ 627 committee is unable to expend funds to advocate against a candidate.

### **a. Operating Expenses**

Operating expenses are those expenses incurred by the state question committee that result from the activities required for the committee’s operation. Costs of Ethics Commission registration fees, staff compensation, and attorney’s fees are some examples of operating expenses.

### **b. State Question Communications**

A state question communication is a communication or a series of communications that supports or opposes a state question that is made within 60 days before the election deciding the state question. For more information on state question communication requirements, see [section X, Rule 2.2\(18\)](#).



**c. Contributions from an Unlimited State Question Committee to Other Committees****i. Contributions to Another Unlimited State Question Committee Formed for the Same Purpose – Unlimited Contributions**

An unlimited committee that is created to advocate the approval or defeat of a state question may contribute in an unlimited amount to another unlimited committee that is created to advocate the approval or defeat of the same state question if created for the same purpose. [Rules 2.36](#), [2.42](#) and [2.79](#).

**Example 1:** Support SQ 123 Committee is a state question committee created to support SQ 123. Oklahomans for SQ 456 is a state question committee formed to support SQ 456. Support SQ 123 and Oklahomans for SQ 456 are prohibited from contributing to one another because they support two different state questions.

**Example 2:** Support SQ 123 Committee is a state question committee created to support the approval of SQ 123. Defeat SQ 123 Committee is a state question committee created to advocate the defeat of SQ 123. Support SQ 123 and Defeat SQ 123 are prohibited from contributing to one another because they are not created for the same purpose.

**ii. Contributions to an Unlimited IE/EC Committee and Independent Judicial Committees Are Prohibited**

An unlimited committee that is created to advocate the approval or defeat of a state question (state question committee) is prohibited from contributing to or receiving contributions from an unlimited committee that is formed exclusively to make independent expenditures or electioneering communications in state campaigns and unlimited committees formed to make independent expenditures or electioneering communications supporting or opposing a candidate for judicial retention (independent judicial retention committees). Such contributions are outside the scope of all state question committees and are therefore prohibited. [Rules 2.36](#), [2.42](#) and [2.79](#).

**iii. Contributions to Political Party Committees, Limited PACs, and Candidate Committees Are Prohibited**

An unlimited committee that is created to advocate the approval or defeat of a state question (state question committee) is prohibited from contributing to and receiving contributions from political party committees, limited committees, and candidate committees. Political party committees, limited committees, and candidate committees are formed to support or oppose candidates, not state questions; consequently, state question committees are prohibited from contributing to or receiving contributions from these committees because such activity is beyond the scope of state question committee purposes. [Rules 2.2](#), [2.42](#), [2.43](#) and [2.79](#).

#### d. Modest Campaign-Related Items to Recognize Contributors and Volunteers

A PAC may provide campaign-related goods of **modest** value, such as coffee mugs, t-shirts, caps and similar items free of charge to volunteers or contributors to the PAC. Expenditures for such items are considered ordinary and necessary expenditures by the PAC. [Rule 2.64](#).

**Example:** Support SQ 000 PAC wants to provide high-end coolers to volunteers and contributors with the committee name on them that cost \$200 each. Support SQ 000 PAC may not provide these coolers because they are not of modest value.

#### e. Expenditures for “Other Purposes” Must be for Purposes of the PAC

PACs may make expenditures for any lawful purpose, provided the expenditure furthers the purposes of the PAC. The PAC’s purposes may be expressed in the PAC type (unlimited or limited), PAC’s bylaws, articles of organization or similar document or, if there is no such document, in the PAC’s Statement of Organization filed with the Ethics Commission. [Rules 2.41](#) and [2.42](#).

### Section Summary

- Personal use of committee funds is prohibited.
- The following are the types of expenditures that a state question committee may make:
  - Operating Expenses
  - State Question Communications (see [section X](#))
  - Modest Campaign-Related Items to Recognize Contributors and Volunteers
  - Contributions to Unlimited Committees Formed for the Same Purpose
  - Other purposes of the committee not otherwise prohibited by law that **further the purpose of the PAC**
- All expenditures that a committee makes must align with its purpose.

## X. Understanding State Question Communications

### What a State Question Communication Is

A state question communication is a single communication or a series of communications that advocates the approval or defeat of an Oklahoma state question and is made within 60 days before the election deciding the state question.

In order to qualify as a state question communication, the communication must be sent via Internet advertising or direct mail, broadcast by radio, television, cable or satellite, or appear in a newspaper, magazine or other printed material. [Rule 2.2\(18\)](#).

#### a. What a State Question Is

A state question is (1) an initiative or referendum petition for which the Governor has issued a proclamation setting the election date or (2) a legislative referendum referred by the Legislature for a vote of the people. [Rule 2.2\(19\)](#).

### **b. What a State Question Communication Is Not**

A state question communication does not advocate the election or defeat of a candidate like an independent expenditure, nor does it refer to a clearly identified candidate like an electioneering communication. State question communications advocate whether to approve or defeat a specific state question; these communications neither refer to nor advocate for or against candidates.

A state question communication does not include the display of a noncommercial yard sign, lapel pin, button, bumper sticker or similar de minimis display of support or opposition to a state question. [Rule 2.2\(7\), \(10\) and \(18\)](#).

### **c. Who May Make State Question Communications**

Any person may make a state question communication, including but not limited to, individuals, partnerships, limited liability companies, corporations, and state question committees. However, candidates/candidate committees, limited committees, unlimited IE/EC committees, and independent judicial retention committees are prohibited from making state question communications because such an expenditure is outside of these committees' purposes. [Rules 2.2, 2.41, 2.42, and 2.43](#).

### **d. No Limits on State Question Communications**

State question committees may spend an unlimited amount of funds on state question communications. [Rule 2.2\(18\)](#) and [2.42](#).

## **Disclosure Requirements for State Question Communications**

Whenever a state question communication is made, the person or entity (e.g., the PAC) making the state question communication must be identified. The exact language that must be used is as follows: “**Authorized and paid for by [Committee’s name, permanent street address, and telephone number].**”

If the state question communication is made by Internet advertising, or by video, radio, television, cable or satellite broadcast, the disclosure may be given either orally or in writing. If the communication is in writing, such as on Internet advertising, direct mail, magazine, newspaper, or any other printed medium, the disclosure must be of **sufficient size and contrast to be clearly readable** by the person reading the communication. [Rules 2.57\(B\)](#) and [2.58\(B\)](#).

### **a. Disclosure Not Required for Some Advertising**

No disclosure is required for bumper stickers, campaign buttons, t-shirts, aerial advertising or similar advertisements where such disclosure would be impractical. [Rule 2.58\(B\)](#).

## **When State Question Communications Are Reported**

State question communications are reported as expenditures in the committee's Reports of Contributions and Expenditures. These reports are filed on a quarterly basis. However, a committee may be required to file reports if the communication is made within a certain time period before the state question is decided. [Rules 2.100](#) and [2.109](#).

If a state question communication of \$5,000 or more in the aggregate is made by a state question committee at least 15 days before the election deciding the state question, that expenditure must be reported by the committee at the same time candidates file pre-election reports in a State Question Communication Report in The Guardian System. [Rule 2.109\(A\)](#).

If a state question committee makes a state question communication of \$5,000 or more in the aggregate during the period beginning no more than 14 days before the election deciding the state question, but no later than the day of the election, that expenditure must be reported no later than the business day following the day the expenditure is made in a State Question Communication report in The Guardian System. [Rule 2.109\(B\)](#). See [section XI](#) for more information on Reports of Contributions & Expenditures and State Question Communication reports.

#### **a. Reporting Calendars Found Online**

Locate the quarterly reporting schedule and the state question communication reporting calendars for state question committees on the Ethics Commission website at [www.ethics.ok.gov](http://www.ethics.ok.gov).

#### **b. Compliance Orders May Be Issued**

The Executive Director is authorized to issue compliance orders to obtain compliance with these rules, including late filing fees. In addition to compliance orders, the commission may enforce its rules through a formal complaint and investigations process with potential district court action and penalties over \$1,000. See [section XII](#) for more information on compliance orders and enforcement. [Rule 6.19](#).

### **Section Summary**

- A state question communication is a single communication or a series of communications through specific types of media made within 60 days before the election deciding the state question.
- Most state question communications require the following disclosure: “**Authorized and paid for by [committee’s name, permanent address, and telephone number].**”
- Disclosures are not required for bumper stickers, campaign buttons, t-shirts, or other advertisements where the disclosure would be impractical.

## **XI. Making Reports of Contributions and Expenditures**

### **Reports of Contributions and Expenditures**

Once a PAC registers with the Ethics Commission in The Guardian System by filing a Statement of Organization, the PAC must file Reports of Contributions and Expenditures with the Commission on a quarterly basis until the PAC is properly dissolved in accordance with the Ethics Rules and a final Report of Contributions and Expenditures is filed. Additional reports may be required when a state question committee makes a state question communication prior to the election at which the state question will be decided (see the section titled “State Question Communication Reports”).

### a. Filing the First Report of Contributions and Expenditures

A PAC's first Report of Contributions and Expenditures must be filed with the Ethics Commission at the same time as required for the next quarterly report after the PAC files a Statement of Organization or should have filed a Statement of Organization. The first Report of Contributions and Expenditures covers the time period that begins when the first contribution is received or expenditure is made through the ending date for the period covered of that quarter. All reports must be filed in The Guardian System, located at <https://guardian.ok.gov/>. [Rules 2.103](#) and [2.122](#).

### b. Reports of Contributions and Expenditures Are Made Quarterly

After filing the first Report of Contributions and Expenditures, a committee will file quarterly Reports of Contributions and Expenditures until it files a final report and dissolves in accordance with the Ethics Rules.

The reporting dates and time periods covered for **quarterly Reports of Contributions and Expenditures** are as follows:

Filing Dates	Period Covered	Type of Report Due
<i>Registration/Renewal Period January 1-31</i>		
April 1 – 30	Jan. 1 – March 31	1 <sup>st</sup> Quarter Contributions and Expenditures Report
July 1 – 31	April 1 – June 30	2 <sup>nd</sup> Quarter Contributions and Expenditures Report
Oct. 1 – 31	July 1 – Sept. 30	3 <sup>rd</sup> Quarter Contributions and Expenditures Report
Jan. 1 – 31	Oct. 1 – Dec. 31	4 <sup>th</sup> Quarter Contributions and Expenditures Report
<b>Dissolution Deadline for Committees Choosing to Dissolve – December 31st</b>		

*\*To view the current reporting schedule, visit [www.ethics.ok.gov](http://www.ethics.ok.gov) and click the "Reporting Calendars" option under the "Campaign Finance Reporting" tab.*

The above chart shows the "period covered," which is the time period for which the committee needs to account for funds coming into and leaving the committee in the Report of Contributions and Expenditures. This is different than the "filing period," which indicates the dates during which the report can be filed in The Guardian System. A report cannot be filed before the filing period begins, and any reports filed after the filing period ends are considered late.

Committees that use The Guardian System regularly will receive alerts when reports are due in The Guardian System. [Rules 2.80](#), [2.100](#) and [2.109](#).

### c. Reporting Calendars Found Online

All of the reporting calendars for PACs may be found on the Ethics Commission website at [www.ethics.ok.gov](http://www.ethics.ok.gov).

## **Contents of Reports of Contributions and Expenditures**

Reports of Contributions and Expenditure include, but are not limited to, the following:

- Information on all funds, goods or services received, including monetary contributions, in-kind contributions, transfers from associated PACs, refunds and other receipts;
- Information on all expenditures, state question communications and refunds made; and
- Information on all contributions to other committees. [Rule 2.105](#).

The Executive Director is authorized to require additional information on Reports of Contributions and Expenditures. [Rule 2.93](#).

## **State Question Communication Reports**

In addition to quarterly Reports of Contributions and Expenditures, state question committees may also be required to file State Question Communication Reports. When a State Question Communication Report is due depends upon the timing and the value of the state question communication. There are two time periods during which reports for state question communications may be required: (1) Pre-Election SQ Communication Period and/or (2) Next-Business Day SQ Communication Period.

### **a. State Question Communication Report Contents**

State Question Communication Reports must include the following: (1) the name of the committee making the state question communication; (2) the amount, date and a brief description or statement of the state question communication; and (3) identification of the specific state question and whether the communication supported or opposed that state question. [Rule 2.109\(D\)](#).

### **b. Pre-Election SQ Communication Reporting – 15 Days Prior to SQ Election**

A State Question Communication (“SQ”) Report is required if a state question communication of \$5,000 or more in the aggregate is made by a state question committee at least 15 days before the election deciding the state question.

These pre-election SQ Communication Reports are due at the same time that candidate committees are required to file pre-election reports for the applicable election. The Guardian System will trigger the respective report once the transaction is entered into the system. Consequently, state question communication transactions must be entered regularly to ensure the proper report is triggered in the system, and the committee is able to file the report in a timely manner. [Rule 2.109\(A\)](#).

**Example:** For example purposes, assume the election for State Question 000 is June 30<sup>th</sup>. Support SQ 000 PAC makes a \$5,000 state question communication on June 15<sup>th</sup>. Because June 15<sup>th</sup> is *more than 2 weeks* before the state question election, the report will be due between June 16<sup>th</sup> (2<sup>nd</sup> Tuesday before the election) and June 22<sup>nd</sup> (the next Monday).

June 2020						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	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 SQ Election				

The yellow highlight in this calendar provides a visual representation of this example. The report may be filed any time within the yellow dates.

**c. Next Business Day SQ Communication Reporting – 14 Days Prior to SQ Election**

A State Question Communication (“SQ”) Report is also required if a state question committee makes a state question communication of \$5,000 or more in the aggregate during the period beginning no more than 14 days prior to the election deciding the state question, but no later than the day of the election. These SQ Communication Reports are due within the **next business day** following the day the expenditure is made.

The Guardian System will trigger a State Question Communication Report when the applicable transaction is entered into the system. Consequently, state question communication transactions must be entered regularly to ensure the proper report is triggered in the system, and the committee is able to file the report in a timely manner. [Rule 2.109\(B\)](#).

The aggregation of the \$5,000.00 or more, which triggers the next business day SQ communication reports, begins no more than 14 days prior to the election deciding the state question, but no later than the day of the election (“next business day reporting period”). It does not aggregate with the state question communications made prior to the next business day reporting period. Once the \$5,000 or more in the aggregate threshold is met during the next business day reporting period, the next business day reporting requirement applies to all additional state question communications expenditures made thereafter, regardless of amount. [Rule 2.109](#).



**Example 1:** For example purposes, assume the election for State Question 000 is June 30<sup>th</sup>. Support SQ 000 PAC makes a state question communication of \$5,000 on June 19<sup>th</sup>. Because June 19<sup>th</sup> is within the 2 weeks before the election, the report is due no later than June 22<sup>nd</sup> (the next business day).

The yellow highlight in this calendar shows the 2 weeks before the election that require next business day reporting for state question communications of \$5,000 or more. Calculate the two week next business day reporting period by starting at the state question election date and counting backwards to the 2<sup>nd</sup> Tuesday before the state question election date.

**Example 2:** Same facts as example 1, but Support SQ 000 PAC makes an additional state question communication on June 23<sup>rd</sup> for \$500. X PAC must file another state question communication report no later than June 24<sup>th</sup> (the next business day).

**June 2020**

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	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 SQ Election				

**June 2020**

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	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 SQ Election				

**Compliance Orders May Be Issued for Late Filed Reports**

The Executive Director is authorized to issue compliance orders to obtain compliance with these Rules, including late filing fees. In addition to compliance orders, the Commission may enforce its Rules through a formal complaints and investigations process with potential district court action and penalties over \$1,000. See [section XII](#) for more information on compliance orders and other enforcement. [Rule 6.19](#).

**Records Must Be Maintained for Four Years**

It is imperative that the Treasurer keep detailed and accurate records of all PAC transactions to ensure that the Treasurer has the information necessary to correctly account for all the receipts and expenditures by the PAC. All records must be maintained for a period of four years and made available to the Commission upon request.

Sometimes this responsibility goes beyond merely recording gross expenditures. For example, expenditures made by political consultants or other third parties on behalf of the PAC must be reported as if the expenditures had been made directly by the PAC itself. To accurately report the PAC's activities, the Treasurer often will have to elicit details not apparent on the face of a contribution or expenditure and keep careful records in order to accurately report transactions on the Report of Contributions and Expenditures. [Rules 2.83](#) and [2.105](#).

### **Assistance with Filing Reports in the Guardian System**

For more information on how to use The Guardian System to file reports, see the documents and YouTube videos with step-by-step instructions available in The Guardian System. This information is located in The Guardian System under the "Resources" tab. One-on-one training may be requested by calling the Ethics Commission staff and making an appointment. One-on-one training is unavailable during the last five days of a filing period.

### **Section Summary**

- Every PAC that is registered in The Guardian System must file quarterly Reports of Contributions and Expenditures until the committee is dissolved in accordance with the Ethics Rules and a final report is filed in The Guardian System.
- Additional State Question Communication Reports may be required if a state question communication valued at \$5,000 or more in the aggregate is made before the election deciding the state question.
- Reporting dates are available on the Ethics Commission website [www.ethics.ok.gov](http://www.ethics.ok.gov).

## **XII. Enforcement, Late Filing Fees and Compliance Orders**

The Executive Director is authorized to issue compliance orders, including late filing fees, to obtain compliance with these Rules.

Except for good cause shown, a PAC that files more than one quarterly report after the date that it is due shall be deemed to have intentionally failed to file the report in violation of these Rules.

A PAC that files reports significantly late or has significant compliance issues may be addressed through the Commission's complaints process, rather than through compliance orders.

In addition to compliance orders, the Commission may enforce its rules through a formal complaints and investigations process with potential district court action that includes penalties over \$5,000. While compliance orders are handled by the Commission staff, formal complaints go before the Commission. If the Commission opens an investigation, the investigation may be resolved through dismissal, a settlement agreement, or a civil action in district court. Review the "Enforcement and Compliance Guide" on the Ethics Commission website ([www.ethics.ok.gov](http://www.ethics.ok.gov)) under the "Ethics Laws, Guides & Forms" tab for more information on enforcement and compliance. [Rules 6.10](#), [6.19](#) and [6.3](#).

### **XIII. State Questions and the Use of Public Funds, Property and Time**

Generally, public funds, property and time cannot be used to engage in activities designed to influence the results of an election for a state question, except as permitted by law or these rules. [Rule 2.4](#).

#### **State Officers and Employees**

State officers and employees cannot use public funds, property or time to solicit or accept funds for a state question campaign. This includes using state owned equipment, property or services, such as a state telephone, email account or social media account, to advocate the approval or defeat of a state question. [Rule 2.3](#), [2.14](#), [2.15](#) and [2.16](#).

In addition, state officers and employees are prohibited from engaging in political activities to influence the results of a state question during work hours or during any time while wearing a uniform or identification that identifies them as a state officer or employee. This rule does not apply to elected state officers. [Rule 2.9](#).

#### **State Property**

Contributions to a state question committee cannot be solicited nor accepted at the state capitol. Funds for a state question campaign cannot be solicited or accepted 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. This Rule excludes college campuses, public meeting rooms, or similar meeting areas made available to the public at large. [Rule 2.6](#).

Public meeting rooms, auditoriums, parks, colleges and other educational campuses or similar spaces may be used for political purposes provided (1) if a fee is customarily charged for use of the facility, that fee will be charged for use of the facility for political activities and (2) the facility will be made available upon request to all supporters or opponents of a state question. [Rule 2.8](#).

Materials designed to influence the result of a state question shall not be posted in the Oklahoma state capitol building or other space owned, leased or occupied by the State of Oklahoma that ordinarily is used to conduct official state business, except as permitted by law or these Rules. Provided, however, such materials may be posted for a reasonable period of time when state facilities are being used for political purposes as provided in these Rules. [Rule 2.7](#).

#### **Section Summary**

- Generally, public funds, property and time cannot be used to engage in activities designed to influence the results on an election for a state question, except as permitted by law or these Rules.
  - For example, state employees cannot use state resources or time to influence the results of a state question, including their state email, and no materials designed to influence the results of a state question can be posted at the state capitol building.

## **XIV. Dissolving a State Question Committee**

### **A State Question Committee May Dissolve at Any Time**

A PAC may dissolve at any time by disposing of assets, resolving debt, disposing of surplus funds, and filing a Final Report of Contributions and Expenditures in The Guardian System that accurately shows no funds remaining in the PAC.

Recall that an unlimited SQ committee may only spend funds to further its purpose. Once a SQ has been decided, committees may only pay off any debt or outstanding invoices, sell committee assets, refund contributions to contributors (so long as the refund does not exceed the original contribution) and dispose of any surplus funds to the General Revenue Fund of Oklahoma.

If a state question committee has filed a Final Report of Contributions and Expenditures not dissolved by December 31<sup>st</sup> of any given year, the committee is required to renew its registration in January for the upcoming calendar year. See [section IV](#) on registration and renewal requirements. [Rules 2.80](#) and [2.115](#).

#### **a. Disposition of Assets**

The committee must dispose of assets it acquired through purchase or in-kind contributions, including but not limited to, furniture, computer equipment and similar items. If an individual retains those assets, this would amount to converting contributions to personal use in violation of the Ethics Rules. An individual may purchase such assets from the committee at fair market value. If assets are sold for fair market value, the proceeds of the sale should be deposited into the committee's depository (i.e., bank account) and reported as "other funds accepted" on the appropriate Report of Contributions and Expenditures. These funds coming into the committee as a result of the sale can be used to pay off debt or as surplus funds prior to dissolving the committee. [Rules 2.39](#) and [2.118](#).

#### **b. Resolution of Debt**

If a PAC has debt at the time of its dissolution, that debt must be resolved in a commercially reasonable manner before the PAC may dissolve. Debt may not be resolved for the purpose of evading prohibitions in the 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 PAC. [Rule 2.117](#).

#### **c. Surplus Funds**

A PAC has surplus funds only when such funds are not otherwise obligated when the PAC dissolves. Any such funds must be deposited in the General Revenue Fund of the State of Oklahoma. [Rule 2.47](#).

### **Final Report of Contributions and Expenditures**

A PAC must file a Final Report of Contributions and Expenditures to properly dissolve the committee. A Final Report of Contributions and Expenditures is identical to other Reports of Contributions and Expenditures except that it requires information about the resolution of debt and the disposition of tangible assets, if any. A final report may be filed at any time in The Guardian

System. It covers a period beginning after the last day of the immediately preceding reporting period and ending on the day before the final report is filed.

If you need to amend a previously filed report please go to the Filing History and select the "Amend" option next to the appropriate report.

Dissolve Committee

**PACs that do not properly dissolve and file a Final Report of Contributions and Expenditures by December 31<sup>st</sup> will be required to renew its registration and pay the registration and renewal fee in January of the following year. [Rule 2.118](#).**

### **All Records Must be Maintained for Four Years**

All records and documents should be maintained for a period of four years. These records must be made available to the Commission upon request. [Rule 2.83](#).

### **Section Summary**

- Unlimited state question committees that do not file a final report and dissolve by December 31<sup>st</sup>, must renew its registration in January annually, and pay the registration and administration fee.
- In order to dissolve an unlimited state question committee, the committee must:
  - Dispose of assets
  - Resolve any debt
  - Use any surplus funds
  - File a Final Report of Contributions and Expenditures

## APPENDIX I: Contribution Limits Chart

### 2020 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*: \$2,800	\$5,000 per year	\$5,000 per year	\$10,000 per year (may be split between multiple party committees)	No Limits
	Unopposed Candidates: \$2,800 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				
1/25 Limited Committee	Per Election Limit*: \$2,500	Nothing	Nothing	\$5,000 per year (may be split between multiple party committees)	Nothing
	Unopposed Candidates: \$2,500 per campaign				
State Candidate Committee	\$2,800 per campaign	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
<p><b>*PER ELECTION LIMITS</b>                      Contribution limits are election specific with limits resetting after each election <i>only if</i> 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.</p>					
<p><b>**CASH &amp; ANONYMOUS CONTRIBUTIONS:</b> 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.</p> <p><b>**TRIBES:</b> Contributions from tribes are acceptable, as long as the tribe is not incorporated; tribes follow the individual contribution limit of \$2,800 per election.</p> <p><b>***COMMITTEE TYPE &amp; PURPOSE:</b> A PAC may only contribute to another PAC of the same type and with the same purpose.</p>					

State Contribution Chart v.2019.1

## APPENDIX II: Example of How to Report Contributions from Individuals

**Example:** Support SQ 000 PAC, an unlimited state question committee, receives a check from the joint checking account of Jane and John Doe for \$2,000, and the check is signed by Jane Doe. The committee should contact Jane Doe to determine if the contribution is only from Jane or from both John and Jane. If the contribution is from both John and Jane, the committee needs to also inquire as to what amount should be attributed to John individually and Jane individually. After speaking with Jane Doe, in this example, Support SQ 000 PAC reports that Jane Doe contributed \$1,500 and John Doe contributed \$500.

The following two charts show how Support SQ 000 PAC should report these contributions versus how the committee should not report them.

### Reported Correctly:

Date	Contributor Information [Name/Address/Occupation/Employer] [Name of Committee, Committee #]	Type of Contributor	Amount	Reporting Period Total	Aggregate Total
2/1/2017	DOE, JANE 123 STREET, CITY, OK 73111 ENGINEER WIDGETS, INC	Monetary : Individual	\$1,500.00	\$1,500.00	\$1,500.00
2/1/2017	DOE, JOHN 123 STREET, CITY, OK 73073 ATTORNEY JOHN DOE, PC	Monetary : Individual	\$500.00	\$500.00	\$500.00



### Reported Incorrectly:

Date	Contributor Information [Name/Address/Occupation/Employer] [Name of Committee, Committee #]	Type of Contributor	Amount	Reporting Period Total	Aggregate Total
2/1/2017	DOE, JOHN AND JANE 123 STREET, CITY, OK 73111 ENGINEER, ATTORNEY WIDGETS, INC AND JOHN DOE, PC	Monetary : Individual	\$2,000.00	\$2,000.00	\$2,000.00





### APPENDIX III: Example of How to Report Contributions from a LLC or Partnership

**Example:** Computers LLC, a limited liability company, owned equally by John and Jane Doe, made a \$2,000 contribution to Support SQ 000 PAC, an unlimited state question committee. Support SQ 000 PAC can accept the check from the LLC, but it would report the contribution as \$1,000 from John Doe and \$1,000 from Jane Doe.

**Reported Correctly:**

Date	Contributor Information [Name/Address/Occupation/Employer] [Name of Committee, Committee #]	Type of Contributor	Amount	Reporting Period Total	Aggregate Total
3/1/2017	DOE, JOHN 123 STREET, CITY, OK 73073 ATTORNEY JOHN DOE, PC	Monetary : Individual	\$1,000.00	\$1,500.00	\$1,500.00
3/1/2017	DOE, JANE 123 STREET, CITY, OK 73111 ENGINEER WIDGETS, INC	Monetary : Individual	\$1,000.00	\$2,500.00	\$2,500.00



**Reported Incorrectly:**

Date	Contributor Information [Name/Address/Occupation/Employer] [Name of Committee, Committee #]	Type of Contributor	Amount	Reporting Period Total	Aggregate Total
3/1/2017	COMPUTERS LLC 123 STREET, CITY, OK 73073	Monetary : Business	\$2,000.00	\$2,000.00	\$2,000.00

