

sufficient to pay for the erecting, rebuilding, trimming, cutting back or repairing such fence together with the fees of the fence viewers and costs. Such complaining landowner shall be reimbursed as soon as the ~~taxes~~ costs and fees assessed against the party in default are collected as provided in section 359A.6.

Sec. 7. Section 359A.6, Code 2009, is amended to read as follows:

**359A.6 Default — costs and fees collected as taxes.**

If the erecting, rebuilding, or repairing of ~~such a fence~~ is not completed within thirty days from and after the time fixed therefor in such the order, the board of township trustees acting as fence viewers shall cause the fence to be erected, rebuilt, and repaired, and the value thereof may be fixed by the fence viewers, and unless the sum so fixed, together with all fees of the fence viewers caused by such default, ~~as taxed by them~~, is paid to the county treasurer, within ten days after the same is so ascertained; or when ordered to pay for an existing fence, and the value thereof is fixed by the fence viewers, and said sum, together with the fees of the fence viewers, ~~as taxed by them~~, remains unpaid by the party in default for ten days, the fence viewers shall certify to the county ~~auditor~~ treasurer the full amount due from the party or parties in default, including all fees and costs ~~taxed~~ assessed by the fence viewers, together with a description of the real estate owned by the party or parties in default along or upon which the said fence exists, and the county ~~auditor~~ treasurer shall enter the same upon the ~~tax list county system~~, and the amount shall be collected ~~as other taxes in the same manner as ordinary taxes~~. Upon certification to the county treasurer, the amount assessed shall be a lien on the parcel until paid.

Sec. 8. Section 357.22, Code 2009, is amended to read as follows:

**357.22 Lien of assessments — tax.**

When the assessment has been completed, ~~and the bonds have been sold and delivered to the county auditor, and the schedule of assessment shall be turned over has been delivered to the county auditor~~ treasurer, the installments due thereon shall be collected in the same manner as ordinary taxes and shall constitute a lien on the property against which they are made. If the treasurer does not receive sufficient funds to enable the treasurer to pay the interest and retire the bonds as they become due, the auditor shall levy an annual tax of eighty-one cents per thousand dollars of assessed value of all taxable property within the district to pay such deficiency, and the county treasurer shall apply the proceeds of such levy to the payment of the bonds and the interest on the same so long as the bonds are in arrears on either interest or principal.

Sec. 9. Section 445.1, subsection 5, Code Supplement 2009, is amended to read as follows:

5. “Rate or charge” means an item, including rentals, legally certified to the county treasurer for collection as provided in sections 169C.6, 331.465, 331.489, 358.20, 359A.6, 364.11, 364.12, and 468.589 and section 384.84, subsection 4.

Approved April 8, 2010

## CHAPTER 1119

### CAMPAIGN FINANCE — CONTRIBUTIONS, INDEPENDENT EXPENDITURES, AND ATTRIBUTION STATEMENTS

*S.F. 2354*

**AN ACT** relating to campaign finance, including political campaign activities and independent expenditures by corporations, making penalties applicable, and including effective date provisions.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Section 68A.402A, subsection 1, paragraph d, Code 2009, is amended to read as follows:

d. The name and mailing address of each person who has made one or more in-kind contributions to the committee when the aggregate market value of the in-kind contributions in a calendar year exceeds the applicable amount specified in paragraph “b”. In-kind contributions shall be designated on a separate schedule from schedules showing contributions of money and shall identify the nature of the contribution and provide its estimated fair market value. A committee receiving an in-kind contribution shall report the estimated fair market value of the in-kind contribution at the time it is provided to the committee. A person providing an in-kind contribution to a committee shall notify the committee of the estimated fair market value of the in-kind contribution at the time the in-kind contribution is provided to the committee. For purposes of this section, the estimated fair market value of the in-kind contribution shall be reported regardless of whether the person has been billed for the cost of the in-kind contribution.

Sec. 2. Section 68A.402B, Code 2009, is amended by adding the following new subsection:

NEW SUBSECTION. 3. If a person who files an independent expenditure statement and a disclosure report, pursuant to section 68A.404, determines that the person will no longer make an independent expenditure, the person shall notify the board within thirty days following such determination by filing a termination report on forms prescribed by the board.

Sec. 3. Section 68A.404, Code Supplement 2009, is amended to read as follows:

**68A.404 Independent expenditures.**

1. As used in this section, “*independent expenditure*” means one or more expenditures in excess of ~~one hundred~~ seven hundred fifty dollars in the aggregate for a communication that expressly advocates the nomination, election, or defeat of a clearly identified candidate or the passage or defeat of a ballot issue that is made without the prior approval or coordination with a candidate, candidate’s committee, or a ballot issue committee.

2. a. An entity, other than an individual or individuals, shall not make an independent expenditure or disburse funds from its treasury to pay for, in whole or in part, an independent expenditure made by another person without the authorization of a majority of the entity’s board of directors, executive council, or similar organizational leadership body of the use of treasury funds for an independent expenditure involving a candidate or ballot issue committee. Such authorization must occur in the same calendar year in which the independent expenditure is incurred.

b. Such authorization shall expressly provide whether the board of directors, executive council, or similar organizational leadership body authorizes one or more independent expenditures that expressly advocate the nomination or election of a candidate or passage of a ballot issue or authorizes one or more independent expenditures that expressly advocate the defeat of a candidate or ballot issue.

c. A foreign national shall not make an independent expenditure, directly or indirectly, that advocates the nomination, election, or defeat of any candidate or the passage or defeat of any ballot issue. As used in this section, “foreign national” means a person who is not a citizen of the United States and who is not lawfully admitted for permanent residence. “Foreign national” includes a foreign principal, such as a government of a foreign country or a foreign political party, partnership, association, corporation, organization, or other combination of persons that has its primary place of business in or is organized under the laws of a foreign country. “Foreign national” does not include a person who is a citizen of the United States or who is a national of the United States.

2. 3. A person, other than a committee registered under this chapter, that makes one or more independent expenditures shall file an independent expenditure statement. All statements and reports required by this section shall be filed in an electronic format as prescribed by rule.

a. ~~The requirement to file an independent expenditure statement under this section does not by itself mean that~~ Subject to paragraph “b”, the person filing the independent

~~expenditure statement is required to register and shall file reports under sections 68A.201 and 68A.402 and 68A.402A. An initial report shall be filed at the same time as the independent expenditure statement. Subsequent reports shall be filed according to the same schedule as the office or election to which the independent expenditure was directed.~~

~~(1) A supplemental report shall be filed on the same dates as in section 68A.402, subsection 2, paragraph "b", if the person making the independent expenditure either raises or expends more than one thousand dollars.~~

~~(2) A report filed as a result of this paragraph "a" shall not require the identification of individual members who pay dues to a labor union, organization, or association, or individual stockholders of a business corporation. A report filed as a result of this paragraph "a" shall not require the disclosure of any donor or other source of funding to the person making the independent expenditure except when the donation or source of funding, or a portion of the donation or source of funding, was provided for the purpose of furthering the independent expenditure.~~

~~b. This section does not apply to a candidate, candidate's committee, state statutory political committee, county statutory political committee, or a political committee. This section does not apply to a federal committee or an out-of-state committee that makes an independent expenditure.~~

~~3. 4. a. An independent expenditure statement shall be filed within forty-eight hours of the making of an independent expenditure in excess of one hundred seven hundred fifty dollars in the aggregate, or within forty-eight hours of disseminating the communication to its intended audience, whichever is earlier. For purposes of this section, an independent expenditure is made when the independent expenditure communication is purchased or ordered regardless of whether or not the person making the independent expenditure has been billed for the cost of the independent expenditure.~~

~~b. An independent expenditure statement shall be filed with the board and the board shall immediately make the independent expenditure statement available for public viewing.~~

~~c. For purposes of this section, an independent expenditure is made at the time that the cost is incurred.~~

~~4. 5. The independent expenditure statement shall contain all of the following information:~~

~~a. Identification of the individuals or persons filing the statement.~~

~~b. Description of the position advocated by the individuals or persons with regard to the clearly identified candidate or ballot issue.~~

~~c. Identification of the candidate or ballot issue benefited by the independent expenditure.~~

~~d. The dates on which the expenditure or expenditures took place or will take place.~~

~~e. Description of the nature of the action taken that resulted in the expenditure or expenditures.~~

~~f. The fair market value of the expenditure or expenditures.~~

~~g. A certification by an officer of the corporation that the board of directors, executive council, or similar organizational leadership body expressly authorized the independent expenditure or use of treasury funds for the independent expenditure by resolution or other affirmative action within the calendar year when the independent expenditure was incurred.~~

~~5. 6. Any person making an independent expenditure shall comply with the attribution requirements of section 68A.405.~~

~~7. A person making an independent expenditure shall not engage or retain an advertising firm or consultant that has also been engaged or retained within the prior six months by the candidate, candidate's committee, or ballot issue committee that is benefited by the independent expenditure.~~

~~6. 8. a. The board shall develop, prescribe, furnish, and distribute forms for the independent expenditure statements required by this section.~~

~~b. The board shall adopt rules pursuant to chapter 17A for the implementation of this section.~~

Sec. 4. Section 68A.405, Code Supplement 2009, is amended to read as follows:

**68A.405 Attribution statement on published material.**

1. a. For purposes of this subsection:

(1) “*Individual*” includes a candidate for public office who has not filed a statement of organization under section 68A.201.

(2) “*Organization*” includes an organization established to advocate the passage or defeat of a ballot issue but that has not filed a statement of organization under section 68A.201.

(3) “*Published material*” means any newspaper, magazine, shopper, outdoor advertising facility, poster, direct mailing, brochure, internet website, campaign sign, or any other form of printed general public political advertising. “*Published material*” includes television, video, or motion picture advertising.

b. (1) Except as set out in subsection 2, published material designed to expressly advocate the nomination, election, or defeat of a candidate for public office or the passage or defeat of a ballot issue shall include on the published material an attribution statement disclosing who is responsible for the published material.

(2) The person who is responsible for the published material has the sole responsibility and liability for the attribution statement required by this section.

c. If the person paying for the published material is an individual, the words “paid for by” and the name and address of the person shall appear on the material.

d. If more than one individual is responsible, the words “paid for by”, the names of the individuals, and either the addresses of the individuals or a statement that the addresses of the individuals are on file with the Iowa ethics and campaign disclosure board shall appear on the material.

e. If the person responsible is an organization, the words “paid for by”, the name and address of the organization, and the name of one officer of the organization shall appear on the material.

f. If the person responsible is a corporation, the words “paid for by”, the name and address of the corporation, and the name and title of the corporation’s chief executive officer shall appear on the material.

g. If the person responsible is a committee that has filed a statement of organization pursuant to section 68A.201, the words “paid for by” and the name of the committee shall appear on the material.

h. If the published material is the result of an independent expenditure subject to section 68A.404, the published material shall include a statement that the published material was not authorized by any candidate, candidate’s committee, or ballot issue committee.

2. The requirement to include an attribution statement does not apply to any of the following:

a. The editorials or news articles of a newspaper, or magazine, television station, or other print or electronic media that are not paid political advertisements.

b. Small items upon which the inclusion of the statement is impracticable including, but not limited to, campaign signs, bumper stickers, pins, buttons, pens, political business cards, and matchbooks.

c. T-shirts, caps, and other articles of clothing.

d. Any published material that is subject to federal regulations regarding an attribution requirement.

e. Any material published by an individual, acting independently, who spends one hundred dollars or less of the individual’s own money to advocate the passage or defeat of a ballot issue.

3. For television, video, or motion picture advertising, the attribution statement shall be displayed on the screen in a clearly readable manner for at least four seconds.

~~3.~~ 4. The board shall adopt rules relating to the placing of an attribution statement on published materials.

Sec. 5. Section 68A.503, Code Supplement 2009, is amended by striking the section and inserting in lieu thereof the following:

**68A.503 Financial institution, insurance company, and corporation contributions prohibited.**

1. Except as provided in subsections 3, 4, 5, and 6, an insurance company, savings and loan association, bank, credit union, or corporation shall not make a monetary or in-kind contribution to a candidate or committee except for a ballot issue committee.

2. Except as provided in subsection 3, a candidate or committee, except for a ballot issue committee, shall not receive a monetary or in-kind contribution from an insurance company, savings and loan association, bank, credit union, or corporation.

3. An insurance company, savings and loan association, bank, credit union, or corporation may use money, property, labor, or any other thing of value of the entity for the purposes of soliciting its stockholders, administrative officers, professional employees, and members for contributions to a political committee sponsored by that entity and for financing the administration of a political committee sponsored by that entity. The entity's employees to whom the foregoing authority does not extend may voluntarily contribute to such a political committee but shall not be solicited for contributions. A candidate or committee may solicit, request, and receive money, property, labor, and any other thing of value from a political committee sponsored by an insurance company, savings and loan association, bank, credit union, or corporation as permitted by this subsection.

4. The prohibitions in subsections 1 and 2 shall not apply to an insurance company, savings and loan association, bank, credit union, or corporation engaged in any of the following activities:

a. Using its funds to encourage registration of voters and participation in the political process or to publicize public issues.

b. Using its funds to expressly advocate the passage or defeat of ballot issues.

c. Using its funds to place campaign signs as permitted under section 68A.406.

d. Using its funds for independent expenditures as provided in section 68A.404.

5. a. The prohibitions in subsections 1 and 2 shall not apply to media organizations when discussing candidates, nominations, public officers, or public questions.

b. Notwithstanding paragraph "a", the board shall adopt rules requiring the owner, publisher, or editor of a sham newspaper that promotes in any way the candidacy of a person for any public office to comply with this section and section 68A.404. As used in this subsection, "sham newspaper" means a newspaper publication that is published for the primary purpose of evading the requirements of this section or section 68A.404, and "owner" means a person having an ownership interest exceeding ten percent of the equity or profits of the publication.

6. The prohibitions in subsections 1 and 2 shall not apply to a nonprofit organization communicating with its own members. The board shall adopt rules pursuant to chapter 17A to administer this subsection.

7. For purposes of this section "corporation" means a for-profit or nonprofit corporation organized pursuant to the laws of this state, the United States, or any other state, territory, or foreign country.

Sec. 6. EMERGENCY RULES. The board shall adopt emergency rules under section 17A.4, subsection 3, and section 17A.5, subsection 2, paragraph "b", to implement the provisions of this Act and the rules shall be effective immediately upon filing unless a later date is specified in the rules. Any rules adopted in accordance with this section shall also be published as a notice of intended action as provided in section 17A.4.

Sec. 7. EFFECTIVE UPON ENACTMENT. This Act, being deemed of immediate importance, takes effect upon enactment.

Approved April 8, 2010