

CHAPTER 68A

CAMPAIGN FINANCE

Referred to in [§39.3](#), [§43.5](#), [§53.2](#), [§53.3](#), [§53.9](#), [§66.1A](#), [§68B.2](#), [§68B.32](#), [§68B.32A](#), [§68B.32B](#), [§68B.32C](#), [§68B.32D](#), [§533.212](#)

Transferred from ch 56 in Code Supplement 2003 pursuant to Code editor directive; [2003 Acts, ch 40, §9](#)
Chapter applicable to primary elections; §43.5
See also definitions in §39.3

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SUBCHAPTER I
GENERAL PROVISIONS

68A.101 Citation and administration.

[This chapter](#) may be cited as the “*Campaign Disclosure – Income Tax Checkoff Act*”. The Iowa ethics and campaign disclosure board shall administer [this chapter](#) as provided in [sections 68B.32, 68B.32A, 68B.32B, 68B.32C, and 68B.32D.](#)

[C75, 77, 79, 81, §56.1]

[2003 Acts, ch 40, §9](#)

CS2003, §68A.101

[2009 Acts, ch 42, §1](#)

68A.102 Definitions.

As used in [this chapter](#), unless the context otherwise requires:

1. “*Ballot issue*” means a question, other than the nomination or election of a candidate to a public office, which has been approved by a political subdivision or the general assembly or is required by law to be placed before the voters of the political subdivision by a commissioner of elections, or to be placed before the voters by the state commissioner of elections.

2. “*Board*” means the Iowa ethics and campaign disclosure board established under [section 68B.32.](#)

3. “*Campaign function*” means any meeting related to a candidate’s campaign for election.

4. “*Candidate*” means any individual who has taken affirmative action to seek nomination or election to a public office and shall also include any judge standing for retention in a judicial election.

5. “*Candidate’s committee*” means the committee designated by the candidate for a state, county, city, or school office to receive contributions in excess of one thousand dollars in the aggregate, expend funds in excess of one thousand dollars in the aggregate, or incur indebtedness on behalf of the candidate in excess of one thousand dollars in the aggregate in any calendar year.

6. “*Clearly identified*” means that a communication contains an unambiguous reference to a particular candidate or ballot issue, including but not limited to one or more of the following:

a. Use of the name of the candidate or ballot issue.

b. Use of a photograph or drawing of the candidate, or the use of a particular symbol associated with a specific ballot issue.

c. Use of a candidate’s initials, nickname, office, or status as a candidate, or use of acronym, popular name, or characterization of a ballot issue.

7. “*Commissioner*” means the county auditor of each county, who is designated as the county commissioner of elections pursuant to [section 47.2.](#)

8. “*Committee*” includes a political committee and a candidate’s committee.

9. “*Consultant*” means a person who provides or procures services including but not limited to consulting, public relations, advertising, fundraising, polling, managing or organizing services.

10. a. “*Contribution*” means:

(1) A gift, loan, advance, deposit, rebate, refund, or transfer of money or a gift in kind.

(2) The payment, by any person other than a candidate or political committee, of compensation for the personal services of another person which are rendered to a candidate or political committee for any such purpose.

b. “*Contribution*” shall not include:

(1) Services provided without compensation by individuals volunteering their time on behalf of a candidate’s committee or political committee or a state or county statutory political committee except when organized or provided on a collective basis by a business, trade association, labor union, or any other organized group or association.

(2) Refreshments served at a campaign function so long as such refreshments do not exceed fifty dollars in value or transportation provided to a candidate so long as its value

computed at the current rate of reimbursement allowed under the standard mileage rate method for computation of business expenses pursuant to the Internal Revenue Code does not exceed one hundred dollars in value in any one reporting period.

(3) Something provided to a candidate for the candidate's personal consumption or use and not intended for or on behalf of the candidate's committee.

11. "County office" includes the office of drainage district trustee.

12. "County statutory political committee" means a committee as described in [section 43.100](#) that accepts contributions in excess of one thousand dollars in the aggregate, makes expenditures in excess of one thousand dollars in the aggregate, or incurs indebtedness in excess of one thousand dollars in the aggregate in any one calendar year to expressly advocate the nomination, election, or defeat of a candidate for public office.

13. "Disclosure report" means a statement of contributions received, expenditures made, and indebtedness incurred on forms prescribed by rules adopted by the board in accordance with [chapter 17A](#).

14. "Express advocacy" or to "expressly advocate" means communication that can be characterized according to at least one of the following descriptions:

a. The communication is political speech made in the form of a contribution.

b. In advocating the election or defeat of one or more clearly identified candidates or the passage or defeat of one or more clearly identified ballot issues, the communication includes explicit words that unambiguously indicate that the communication is recommending or supporting a particular outcome in the election with regard to any clearly identified candidate or ballot issue.

15. "Fundraising event" means any campaign function to which admission is charged or at which goods or services are sold.

16. "National political party" means a party which meets the definition of a political party established for this state by [section 43.2](#), and which also meets the statutory definition of the term "political party" or a term of like import in at least twenty-five other states of the United States.

17. "Person" means, without limitation, any individual, corporation, government or governmental subdivision or agency, business trust, estate, trust, partnership or association, labor union, or any other legal entity.

18. "Political committee" means any of the following:

a. A committee, but not a candidate's committee, that accepts contributions in excess of one thousand dollars in the aggregate, makes expenditures in excess of one thousand dollars in the aggregate, or incurs indebtedness in excess of one thousand dollars in the aggregate in any one calendar year to expressly advocate the nomination, election, or defeat of a candidate for public office, or to expressly advocate the passage or defeat of a ballot issue.

b. An association, lodge, society, cooperative, union, fraternity, sorority, educational institution, civic organization, labor organization, religious organization, or professional organization that accepts contributions in excess of one thousand dollars in the aggregate, makes expenditures in excess of one thousand dollars in the aggregate, or incurs indebtedness in excess of one thousand dollars in the aggregate in any one calendar year to expressly advocate the nomination, election, or defeat of a candidate for public office, or to expressly advocate the passage or defeat of a ballot issue.

c. A person, other than an individual, that accepts contributions in excess of one thousand dollars in the aggregate, makes expenditures in excess of one thousand dollars in the aggregate, or incurs indebtedness in excess of one thousand dollars in the aggregate in any one calendar year to expressly advocate that an individual should or should not seek election to a public office prior to the individual becoming a candidate as defined in [subsection 4](#).

19. "Political purpose" or "political purposes" means the express advocacy of a candidate or ballot issue.

20. "Public office" means any state, county, city, or school office filled by election.

21. "State income tax liability" means the state individual income tax imposed under [section 422.5](#), less the amounts of nonrefundable credits allowed under [chapter 422, division II](#).

22. “State statutory political committee” means a committee as defined in [section 43.111](#).

[C75, 77, 79, 81, §56.2; 81 Acts, ch 35, §1, 2]

83 Acts, ch 139, §2, 14; 86 Acts, ch 1023, §1; 87 Acts, ch 112, §1, 2; 91 Acts, ch 226, §1; 92 Acts, ch 1228, §22 – 24; 93 Acts, ch 142, §1 – 3; 93 Acts, ch 163, §28 – 30, 38; 94 Acts, ch 1023, §80; 94 Acts, ch 1180, §31, 32; 95 Acts, ch 198, §1, 2; 99 Acts, ch 136, §1, 2, 17; 2002 Acts, ch 1073, §1, 2, 11; 2002 Acts, ch 1119, §124; 2003 Acts, ch 40, §9

CS2003, §68A.102

2005 Acts, ch 72, §3, 4; 2006 Acts, ch 1158, §2; 2007 Acts, ch 14, §1; 2008 Acts, ch 1031, §84; 2010 Acts, ch 1025, §1, 2; 2015 Acts, ch 54, §1

Referred to in [§43.18](#), [§43.67](#), [§44.3](#), [§45.3](#), [§68A.201](#), [§68A.202](#), [§68A.402](#), [§99B.1](#), [§99F.6](#)

“State commissioner” defined, [§39.3](#)

68A.103 Applicability to federal candidates.

1. The requirements of [this chapter](#) relative to disclosure of contributions shall apply to candidates and political committees for federal office only in the event such candidates are not subject to a federal law requiring the disclosure of campaign financing. Any such federal law shall supersede the provisions of [this chapter](#).

2. The provisions of [this chapter](#) under which money from the Iowa election campaign fund may be made available to or used for the benefit of candidates and candidates’ committees shall apply to candidates for federal office and their candidates’ committees only if matching funds to pay a portion of their campaign expenses are not available to such candidates or their committees from the federal government.

[C75, 77, 79, 81, §56.17]

2003 Acts, ch 40, §9

CS2003, §68A.103

Referred to in [§68A.604](#)

68A.104 Certain accounts by officeholders prohibited.

A holder of public office shall not maintain an account, other than a campaign account, to receive contributions for the purpose of publishing and distributing newsletters or performing other constituent services related to the official duties of public office. [This section](#) applies whether or not the officeholder is a candidate.

91 Acts, ch 226, §14

CS91, §56.46

2003 Acts, ch 40, §9

CS2003, §68A.104

SUBCHAPTER II

COMMITTEE ORGANIZATION —
DUTIES OF OFFICERS

68A.201 Organization statement.

1. *a.* Every committee, as defined in [this chapter](#), shall file a statement of organization within ten days from the date of its organization. Unless formal organization has previously occurred, a committee is deemed to have organized as of the date that committee transactions exceed the financial activity threshold established in [section 68A.102, subsection 5 or 18](#). If committee transactions exceed the financial activity threshold prior to the due date for filing a disclosure report as established under [section 68A.402](#), the committee shall file a disclosure report whether or not a statement of organization has been filed by the committee.

b. A person who makes one or more independent expenditures and files all statements required by [section 68A.404](#) shall not be required to organize a committee or file the statement of organization required under [this section](#).

2. The statement of organization shall include:

a. The name, purpose, mailing address, and telephone number of the committee. The committee name shall not duplicate the name of another committee organized under [this](#)

section. For candidate's committees filing initial statements of organization on or after July 1, 1995, the candidate's name shall be contained within the committee name.

b. The name, mailing address, and position of the committee officers.

c. The name, address, office sought, and the party affiliation of all candidates whom the committee is supporting and, if the committee is supporting the entire ticket of any party, the name of the party. If, however, the committee is supporting several candidates who are not identified by name or are not of the same political affiliation, the committee may provide a statement of purpose in lieu of candidate names or political party affiliation.

d. Such other information as may be required by [this chapter](#) or rules adopted pursuant to [this chapter](#).

e. A signed statement by the treasurer of the committee and the candidate, in the case of a candidate's committee, which shall verify that they are aware of the requirement to file disclosure reports if the committee, the committee officers, the candidate, or both the committee officers and the candidate receive contributions in excess of one thousand dollars in the aggregate, make expenditures in excess of one thousand dollars in the aggregate, or incur indebtedness in excess of one thousand dollars in the aggregate in a calendar year to expressly advocate the nomination, election, or defeat of any candidate for public office. In the case of political committees, statements shall be made by the treasurer of the committee and the chairperson.

f. The identification of any parent entity or other affiliates or sponsors.

g. The name of the financial institution in which the committee receipts will be deposited.

3. Any change in information previously submitted in a statement of organization or notice in case of dissolution of the committee shall be reported to the board not more than thirty days from the date of the change or dissolution.

4. A list, by office and district, of all candidates who have filed an affidavit of candidacy in the office of the secretary of state shall be prepared by the secretary of state and delivered to the board not more than ten days after the last day for filing nomination papers.

[S13, §1137-a1; C24, 27, 31, 35, 39, §973; C46, 50, 54, 58, 62, 66, 71, 73, §56.2; C75, 77, 79, 81, §56.5; [81 Acts, ch 35, §5](#)]

[86 Acts, ch 1023, §3, 4](#); [87 Acts, ch 112, §5](#); [91 Acts, ch 226, §3](#); [93 Acts, ch 142, §5](#); [93 Acts, ch 163, §31, 38](#); [94 Acts, ch 1180, §33](#); [95 Acts, ch 198, §5 – 7](#); [99 Acts, ch 136, §4, 17](#); [2002 Acts, ch 1073, §4, 5, 11](#); [2003 Acts, ch 40, §2, 9](#); [2003 Acts, ch 179, §81](#)

CS2003, §68A.201

[2004 Acts, ch 1042, §1, 2](#); [2007 Acts, ch 14, §2, 3](#); [2010 Acts, ch 1024, §1](#); [2015 Acts, ch 54, §2](#); [2015 Acts, ch 82, §1](#)

Referred to in [§68A.201A](#), [§68A.404](#), [§68A.405](#), [§68A.406](#)

68A.201A Contributions from federal and out-of-state committees or organizations.

1. When either a committee or organization not organized as a committee under [section 68A.201](#) makes a contribution to a committee organized in Iowa, that committee or organization shall disclose each contribution in excess of fifty dollars to the board.

2. A committee or organization not organized as a committee under [section 68A.201](#) that is not registered and filing full disclosure reports of all financial activities with the federal election commission or another state's disclosure commission shall register and file full disclosure reports with the board pursuant to [this chapter](#). The committee or organization shall either appoint an eligible Iowa elector as committee or organization treasurer, or shall maintain all committee funds in an account in a financial institution located in Iowa.

3. A committee that is currently filing a disclosure report in another jurisdiction shall either file a statement of organization under [section 68A.201](#) and file disclosure reports under [section 68A.402](#), or shall file a verified statement with the board within fifteen days of the contribution being made.

4. The verified statement shall be on forms prescribed by the board and shall attest that the committee is filing reports with the federal election commission or in a jurisdiction with reporting requirements which are substantially similar to those of [this chapter](#), and that the contribution is made from an account that does not accept contributions that would be in violation of [section 68A.503](#).

5. The verified statement shall include the complete name, address, and telephone number of the contributing committee, the state or federal jurisdiction under which it is registered or operates, the identification of any parent entity or other affiliates or sponsors, its purpose, the name and address of an Iowa resident authorized to receive service of original notice, the name and address of the receiving committee, the amount of the cash or in-kind contribution, and the date the contribution was made.

6. Effective January 1, 2011, the verified statement shall be filed in an electronic format by 4:30 p.m. of the day the filing is due.

[2010 Acts, ch 1024, §2](#)

Referred to in [§68A.401](#)

68A.202 Candidate's committee.

1. Each candidate for state, county, city, or school office shall organize one, and only one, candidate's committee for a specific office sought when the candidate receives contributions in excess of one thousand dollars in the aggregate, makes expenditures in excess of one thousand dollars in the aggregate, or incurs indebtedness in excess of one thousand dollars in the aggregate in a calendar year.

2. *a.* A political committee shall not be established to expressly advocate the nomination, election, or defeat of only one candidate for office. However, a political committee may be established to expressly advocate the passage or defeat of approval of a single judge standing for retention. A permanent organization, as defined in [section 68A.402, subsection 9](#), may make a one-time contribution to only one candidate for office in excess of one thousand dollars.

b. The prohibition in paragraph "a" does not apply to a political committee described in [section 68A.102, subsection 18](#), paragraph "c", until the individual becomes a candidate for public office. A political committee organized to expressly advocate that an individual should or should not seek election to a public office prior to the individual becoming a candidate for public office shall be dissolved when the individual becomes a candidate for public office.

[C77, 79, 81, §56.28; 81 Acts, ch 35, §13]

[83 Acts, ch 139, §12, 14](#)

C91, §56.5A

[91 Acts, ch 226, §4](#); [93 Acts, ch 142, §6](#); [94 Acts, ch 1023, §81](#); [94 Acts, ch 1180, §34](#); [95 Acts, ch 198, §8](#); [99 Acts, ch 136, §5, 17](#); [2002 Acts, ch 1073, §6, 11](#); [2003 Acts, ch 40, §9](#)

CS2003, §68A.202

[2004 Acts, ch 1042, §3](#); [2010 Acts, ch 1025, §3](#); [2015 Acts, ch 54, §3, 4](#)

68A.203 Committee treasurer and chairperson — duties.

1. *a.* Every candidate's committee shall appoint a treasurer who shall be an Iowa resident who has reached the age of majority. Every political committee, state statutory political committee, and county statutory political committee shall appoint both a treasurer and a chairperson, each of whom shall have reached the age of majority.

b. Every candidate's committee shall maintain all of the committee's funds in bank accounts in a financial institution located in Iowa. Every political committee, state statutory political committee, and county statutory political committee shall either have an Iowa resident as treasurer or maintain all of the committee's funds in bank accounts in a financial institution located in Iowa.

c. An expenditure shall not be made by the treasurer or treasurer's designee for or on behalf of a committee without the approval of the chairperson of the committee, or the candidate. Expenditures shall be remitted to the designated recipient within fifteen days of the date of the issuance of the payment.

2. *a.* An individual who receives contributions for a committee without the prior authorization of the chairperson of the committee or the candidate shall be responsible for either rendering the contributions to the treasurer within fifteen days of the date of receipt of the contributions, or depositing the contributions in the account maintained by the committee within seven days of the date of receipt of the contributions.

b. A person, other than a candidate or committee officer, who receives contributions for a

committee shall, not later than fifteen days from the date of receipt of the contributions or on demand of the treasurer, render to the treasurer the contributions and an account of the total of all contributions, including the name and address of each person making a contribution in excess of twenty-five dollars, the amount of the contributions, and the date on which the contributions were received.

c. The treasurer shall deposit all contributions within seven days of receipt by the treasurer in an account maintained by the committee.

d. All funds of a committee shall be segregated from any other funds held by officers, members, or associates of the committee or the committee's candidate. However, if a candidate's committee receives contributions only from the candidate, or if a permanent organization temporarily engages in activity that qualifies it as a political committee and all expenditures of the organization are made from existing general operating funds and funds are not solicited or received for this purpose from sources other than operating funds, then that committee is not required to maintain a separate account in a financial institution.

e. Committee funds or committee property shall not be used for the personal benefit of a candidate, officer, member, or associate of the committee. The funds of a committee are not attachable for the personal debt of the committee's candidate or an officer, member, or associate of the committee.

3. The treasurer of a committee shall keep a detailed and exact account of:

a. All contributions made to or for the committee.

b. The name and mailing address of every person making contributions in excess of twenty-five dollars, and the date and amount of the contribution.

c. All disbursements made from contributions by or on behalf of the committee.

d. The name and mailing address of every person to whom any expenditure is made, the purpose of the expenditure, the date and amount of the expenditure and the name and address of, and office sought by each candidate, if any, on whose behalf the expenditure was made. Notwithstanding this paragraph, the treasurer may keep a miscellaneous account for disbursements of less than five dollars which need only show the amount of the disbursement so long as the aggregate miscellaneous disbursements to any one person during a calendar year do not exceed one hundred dollars.

e. Notwithstanding the provisions of [subsection 3](#), paragraph "d", of [this section](#), when an expenditure is made by a committee in support of the entire state or local political party ticket, only the name of the party shall be given.

4. The treasurer and candidate in the case of a candidate's committee, and the treasurer and chairperson in the case of a political committee, shall preserve all records required to be kept by [this section](#) for a period of five years. However, a committee is not required to preserve any records for more than three years from the certified date of dissolution of the committee. For purposes of [this section](#), the five-year period shall commence with the due date of the disclosure report covering the activity documented in the records.

[C75, 77, 79, 81, §56.3; 81 Acts, ch 35, §3]

83 Acts, ch 139, §3, 14; 86 Acts, ch 1023, §2; 87 Acts, ch 112, §3; 88 Acts, ch 1158, §8; 91 Acts, ch 226, §2; 93 Acts, ch 142, §4; 95 Acts, ch 198, §3; 2003 Acts, ch 40, §1, 9

CS2003, §68A.203

2005 Acts, ch 72, §5; 2007 Acts, ch 14, §4; 2015 Acts, ch 54, §5, 6

SUBCHAPTER III

CAMPAIGN FUNDS AND PROPERTY

68A.301 Campaign funds.

1. A candidate's committee shall not accept contributions from, or make contributions to, any other candidate's committee including candidate's committees from other states or for federal office, unless the candidate for whom each committee is established is the same person. For purposes of [this section](#), "contributions" includes monetary and in-kind contributions but does not include travel costs incurred by a candidate in attending a

campaign event of another candidate and does not include the sharing of information in any format.

2. [This section](#) shall not be construed to prohibit a candidate or candidate's committee from using campaign funds or accepting contributions for tickets to meals if the candidate attends solely for the purpose of enhancing the person's candidacy or the candidacy of another person.

[91 Acts, ch 226, §9](#)

CS91, §56.40

[93 Acts, ch 142, §10; 2003 Acts, ch 40, §9](#)

CS2003, §68A.301

[2004 Acts, ch 1042, §4; 2009 Acts, ch 42, §2](#)

68A.302 Uses of campaign funds.

1. A candidate and the candidate's committee shall use campaign funds only for campaign purposes, educational and other expenses associated with the duties of office, or constituency services, and shall not use campaign funds for personal expenses or personal benefit. The purchase of subscriptions to newspapers from or which circulate within the area represented by the office which a candidate is seeking or holds is presumed to be an expense that is associated with the duties of the campaign for and duties of office.

2. Campaign funds shall not be used for any of the following purposes:

a. Payment of civil or criminal penalties. However, payment of civil penalties relating to campaign finance and disclosure requirements is permitted.

b. Satisfaction of personal debts, other than campaign loans.

c. Personal services, including the services of attorneys, accountants, physicians, and other professional persons. However, payment for personal services directly related to campaign activities is permitted.

d. Clothing or laundry expense of a candidate or members of the candidate's family.

e. Purchase of or installment payments for a motor vehicle. However, a candidate may lease a motor vehicle during the duration of the campaign if the vehicle will be used for campaign purposes. If a vehicle is leased, detailed records shall be kept on the use of the vehicle and the cost of noncampaign usage shall not be paid from campaign funds. Candidates and campaign workers may be reimbursed for actual mileage for campaign-related travel at a rate not to exceed the current rate of reimbursement allowed under the standard mileage rate method for computation of business expenses pursuant to the Internal Revenue Code.

f. Mortgage payments, rental payments, furnishings, or renovation or improvement expenses for a permanent residence of a candidate or family member, including a residence in the state capital during a term of office or legislative session.

g. Membership in professional organizations.

h. Membership in service organizations, except those organizations which the candidate joins solely for the purpose of enhancing the candidacy.

i. Meals, groceries, or other food expense, except for tickets to meals that the candidate attends solely for the purpose of enhancing the candidacy or the candidacy of another person. However, payment for food and drink purchased for campaign-related purposes and for entertainment of campaign volunteers is permitted.

j. Payments clearly in excess of the fair market value of the item or service purchased.

k. Payment to a candidate or the candidate's immediate family member as a salary, gratuity, or other compensation. However, reimbursement of expenses as otherwise authorized in [this section](#) is permitted. For purposes of this paragraph, "immediate family member" means the spouse or dependent child of a candidate.

3. The board shall adopt rules which list items that represent proper campaign expenses.

[91 Acts, ch 226, §10](#)

CS91, §56.41

[92 Acts, ch 1228, §27, 28; 93 Acts, ch 142, §11; 93 Acts, ch 163, §38; 95 Acts, ch 198, §15; 2003 Acts, ch 40, §9](#)

CS2003, §68A.302

2009 Acts, ch 20, §1

Referred to in §68A.303, §68A.402B

68A.303 Transfer of campaign funds.

1. In addition to the uses permitted under [section 68A.302](#), a candidate's committee may only transfer campaign funds in one or more of the following ways:

a. Contributions to charitable organizations unless the candidate or the candidate's spouse, child, stepchild, brother, brother-in-law, stepbrother, sister, sister-in-law, stepsister, parent, parent-in-law, or stepparent is employed by the charitable organization and will receive a direct financial benefit from a contribution.

b. Contributions to national, state, or local political party central committees, or to partisan political committees organized to represent persons within the boundaries of a congressional district.

c. Transfers to the treasurer of state for deposit in the general fund of the state, or to the appropriate treasurer for deposit in the general fund of a political subdivision of the state.

d. Return of contributions to contributors on a pro rata basis, except that any contributor who contributed five dollars or less may be excluded from the distribution.

e. Contributions to another candidate's committee when the candidate for whom both committees are formed is the same person.

2. If an unexpended balance of campaign funds remains when a candidate's committee dissolves, the unexpended balance shall be transferred pursuant to [subsection 1](#).

3. A candidate or candidate's committee making a transfer of campaign funds pursuant to [subsection 1 or 2](#) shall not place any requirements or conditions on the use of the campaign funds transferred.

4. A candidate or candidate's committee shall not transfer campaign funds except as provided in [this section](#).

5. A candidate, candidate's committee, or any other person shall not directly or indirectly receive or transfer campaign funds with the intent of circumventing the requirements of [this section](#). A candidate for statewide or legislative office shall not establish, direct, or maintain a political committee.

6. A person shall not knowingly make transfers or contributions to a candidate or candidate's committee for the purpose of transferring the funds to another candidate or candidate's committee to avoid the disclosure of the source of the funds pursuant to [this chapter](#). A candidate or candidate's committee shall not knowingly accept transfers or contributions from any person for the purpose of transferring funds to another candidate or candidate's committee as prohibited by [this subsection](#). A candidate or candidate's committee shall not accept transfers or contributions which have been transferred to another candidate or candidate's committee as prohibited by [this subsection](#). The board shall notify candidates of the prohibition of such transfers and contributions under [this subsection](#).

91 Acts, ch 226, §11

CS91, §56.42

92 Acts, ch 1228, §29; 93 Acts, ch 163, §34, 38; 95 Acts, ch 198, §16; 2003 Acts, ch 40, §9

CS2003, §68A.303

2004 Acts, ch 1042, §5; 2009 Acts, ch 42, §3

Referred to in §68A.304, §68A.402B

68A.304 Campaign property.

1. a. Equipment, supplies, or other materials purchased with campaign funds or received in-kind are campaign property.

b. Campaign property belongs to the candidate's committee and not to the candidate.

c. Campaign property that has a value of five hundred dollars or more at the time it is acquired by the committee shall be separately disclosed as committee inventory on reports filed pursuant to [section 68A.402](#), including a declaration of the approximate current value of the property. The campaign property shall continue to be reported as committee inventory

until it is disposed of by the committee or until the property has been reported once as having a residual value of less than one hundred dollars.

d. Consumable campaign property is not required to be reported as committee inventory, regardless of the initial value of the consumable campaign property. “*Consumable campaign property*”, for purposes of [this section](#), means stationery, campaign signs, and other campaign materials that have been permanently imprinted to be specific to a candidate or election.

2. Upon dissolution of the candidate’s committee, a report accounting for the disposition of all items of campaign property, excluding consumable campaign property, having a residual value of one hundred dollars or more shall be filed with the board. Campaign property, excluding consumable campaign property, having a residual value of one hundred dollars or more shall be disposed of by one of the following methods:

a. Sale of the property at fair market value, in which case the proceeds shall be treated the same as other campaign funds.

b. Donation of the property under one of the options for transferring campaign funds set forth in [section 68A.303](#).

3. Consumable campaign property may be disposed of in any manner by the candidate’s committee. A candidate’s committee shall not transfer consumable campaign property to another candidate without receiving fair market value compensation unless the candidate in both campaigns is the same person.

4. The board shall adopt rules pursuant to [chapter 17A](#) defining “*fair market value*” for purposes of [this section](#).

[91 Acts, ch 226, §12](#)

[CS91, §56.43](#)

[93 Acts, ch 163, §38; 95 Acts, ch 198, §17; 2003 Acts, ch 40, §8, 9](#)

[CS2003, §68A.304](#)

[2005 Acts, ch 72, §6, 7; 2010 Acts, ch 1025, §4](#)

Referred to in [§68A.402A](#)

SUBCHAPTER IV

REPORTS — INDEPENDENT EXPENDITURES — POLITICAL MATERIAL

68A.401 Reports filed with board.

1. All statements and reports required to be filed under [this chapter](#) shall be filed with the board as provided in [this section](#) and [section 68A.402, subsection 1](#). The board shall post on its internet site all statements and reports filed under [this chapter](#). For purposes of [this section](#), the term “*statement*” does not include a bank statement.

a. A state statutory political committee, a county statutory political committee, a political committee expressly advocating for or against the nomination, election, or defeat of a candidate for statewide office or the general assembly, and a candidate’s committee of a candidate for statewide office or the general assembly shall file all statements and reports in an electronic format by 4:30 p.m. of the day the filing is due and according to rules adopted by the board.

b. Any other candidate or committee involved in a county, city, school, or other political subdivision election that accepts monetary or in-kind contributions in excess of two thousand dollars, or incurs indebtedness in excess of two thousand dollars in the aggregate in a calendar year, or makes expenditures in excess of two thousand dollars in a calendar year to expressly advocate for or against a clearly identified candidate or ballot issue shall file all statements and reports in an electronic format by 4:30 p.m. of the day the filing is due and according to rules adopted by the board. The committee shall continue to file subsequent statements and reports in an electronic format until being certified as dissolved under [section 68A.402B](#).

c. Effective January 1, 2016, any other candidate or political committee not described in paragraphs “a” and “b” shall file all statements and reports in an electronic format by 4:30

p.m. of the day the filing is due according to rules adopted by the board pursuant to [chapter 17A](#).

d. If the board determines that a violation of [this subsection](#) has occurred, the board may impose any of the remedies or penalties provided for under [section 68B.32D](#), except that the board shall not refer any complaint or supporting information of a violation of [this section](#) to the attorney general or any county attorney for prosecution.

2. The board shall retain filed statements and reports for at least five years from the date of the election in which the committee is involved, or at least five years from the certified date of dissolution of the committee, whichever date is later.

3. The candidate of a candidate's committee, or the chairperson of any other committee, is responsible for filing statements and reports under [this chapter](#). The board shall send notice to a committee that has failed to file a disclosure report at the time required under [section 68A.402](#). A candidate of a candidate's committee, or the chairperson of any other committee, may be subject to a civil penalty for failure to file a disclosure report required under [section 68A.402](#).

4. Political committees expressly advocating the nomination, election, or defeat of candidates for both federal office and any elected office created by law or the Constitution of the State of Iowa shall file statements and reports with the board in addition to any federal reports required to be filed with the board. However, a political committee that is registered and filing full disclosure reports of all financial activities with the federal election commission may file verified statements as provided in [section 68A.201A](#).

[S13, §1137-a1, -a3; C24, 27, 31, 35, 39, §974, 975; C46, 50, 54, 58, 62, 66, 71, 73, §56.3, 56.4; C75, 77, 79, 81, §56.4; [81 Acts, ch 35, §4](#)]

[87 Acts, ch 112, §4](#); [93 Acts, ch 163, §33](#); [95 Acts, ch 198, §4](#); [99 Acts, ch 136, §3, 17](#); [2002 Acts, ch 1073, §3, 11](#); [2003 Acts, ch 40, §9](#); [2003 Acts, ch 44, §28](#)

CS2003, §68A.401

[2007 Acts, ch 14, §5](#); [2007 Acts, ch 80, §1, 2, 5](#); [2009 Acts, ch 8, §1, 2](#); [2010 Acts, ch 1024, §3](#); [2011 Acts, ch 34, §17](#); [2011 Acts, ch 131, §53, 158](#); [2013 Acts, ch 90, §257](#); [2015 Acts, ch 54, §7, 8](#)

Referred to in [§68A.402](#)

2007 amendment adding paragraphs a and d to subsection 1 applies to committees that file a statement of organization on or after January 1, 2010, and to all committees, regardless of when they file statements of organization, on January 1, 2012; [2007 Acts, ch 80, §5](#)

68A.401A Reporting of contributions and expenditures relating to issue advocacy.

1. A political organization that is required to file reports with the internal revenue service, pursuant to 26 U.S.C. §527, shall file a report with the board if that organization does both of the following:

- a. Creates or disseminates a communication of issue advocacy in this state.
- b. Receives or expects to receive twenty-five thousand dollars or more in gross receipts in any taxable year.

2. A report required under [this section](#) shall contain the following information:

a. The amount, date, and purpose of each expenditure made to a person if the aggregate amount of expenditures to such person during the calendar year equals or exceeds five hundred dollars and the name and address of the person, and, in the case of an individual, the occupation and name of employer of the individual.

b. The name and address, and, in the case of an individual, the occupation and name of employer of such individual, of all contributors which contributed an aggregate amount of two hundred dollars or more to the organization during the calendar year and the amount and date of the contribution.

3. The board shall by rule establish a procedure for the filing of reports required by [this section](#). To the extent practicable the reporting periods and filing due dates shall be the same as set out in 26 U.S.C. §527(j)(2).

4. The term "issue advocacy" means any print, radio, televised, telephonic, or electronic communication in any form or content, which is disseminated to the general public or a segment of the general public, that refers to a clearly identified candidate for the general assembly or statewide office.

5. The penalty set out in [section 68A.701](#) does not apply to a violation of [this section](#). The penalties for a violation of [this section](#) are as set out in [section 68B.32D](#).
 2008 Acts, ch 1191, §37

68A.402 Disclosure report due dates — permanent organization temporarily engaging in political activity required to file reports.

1. *Filing methods.* Each committee shall file with the board reports disclosing information required under [this section](#) on forms prescribed by rule. Except as set out in [section 68A.401](#), reports shall be filed on or before the required due dates by using any of the following methods: mail bearing a United States postal service postmark, hand-delivery, facsimile transmission, electronic mail attachment, or electronic filing as prescribed by rule. Any report that is required to be filed five days or less prior to an election must be physically received by the board to be considered timely filed. For purposes of [this section](#), “*physically received*” means the report is either electronically filed using the board’s electronic filing system or is received by the board prior to 4:30 p.m. on the report due date.

2. *Statewide office, general assembly, and county elections.*

a. *Election year.* A candidate’s committee of a candidate for statewide office, the general assembly, or county office shall file reports in an election year as follows:

Report due:	Covering period:
May 19	January 1 through May 14
July 19	May 15 or Wednesday preceding primary election through July 14
October 19	July 15 through October 14
January 19 (next calendar year)	October 15 or Wednesday preceding general election through December 31

b. *Supplementary report — statewide and general assembly elections.*

(1) A candidate’s committee of a candidate for statewide office or the general assembly shall file a supplementary report in a year in which a primary, general, or special election for that office is held. The supplementary reports shall be filed if contributions are received after the close of the period covered by the last report filed prior to that primary, general, or special election if any of the following applies:

- (a) The committee of a candidate for governor receives ten thousand dollars or more.
- (b) The committee of a candidate for any other statewide office receives five thousand dollars or more.
- (c) The committee of a candidate for the general assembly receives one thousand dollars or more.

(2) The amount of any contribution causing a supplementary report under this paragraph “b” shall include the estimated fair market value of any in-kind contribution. The report shall be filed by the Friday immediately preceding the election and be current through the Tuesday immediately preceding the election.

c. *Nonelection year.* A candidate’s committee of a candidate for statewide office, the general assembly, or county office shall file reports in a nonelection year as follows:

Report due:	Covering period:
January 19	January 1 through December 31 of the previous year

3. *City offices.*

a. *Election year.* A candidate’s committee of a candidate for city office shall file a report in an election year as follows:

Report due: Five days before primary election	Covering period: Date of initial activity through ten days before primary election
Five days before general election	Nine days before primary election through ten days before general election
Five days before runoff election (if applicable)	Nine days before the general election through ten days before the runoff election
January 19 (next calendar year)	Cutoff date from previously filed report through December 31

b. *Nonelection year.* A candidate's committee of a candidate for city office shall file a report in a nonelection year as follows:

Report due: January 19 (next calendar year)	Covering period: January 1 through December 31 of nonelection year
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c. *Runoff elections.* Only a candidate who is eligible to participate in a runoff election is required to file a report five days before the runoff election.

4. *School board and other political subdivision elections.*

a. *Election year.* A candidate's committee of a candidate for school board or any other political subdivision office, except for county and city office, shall file a report in an election year as follows:

Report due: Five days before election	Covering period: Date of initial activity through ten days before election
January 19 (next calendar year)	Nine days before election through December 31

b. *Nonelection year.* A candidate's committee of a candidate for school board or any other political subdivision office, except for county and city office, shall file a report in a nonelection year as follows:

Report due: January 19 (next calendar year)	Covering period: January 1 through December 31 of nonelection year
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5. *Special elections.*

a. A candidate's committee shall file a report by the fifth day prior to a special election that is current through the tenth day prior to the special election.

b. *Special elections — nonelection year.* A candidate's committee at a special election shall file a report in a nonelection year as follows:

Report due: January 19 (next calendar year)	Covering period: January 1 through December 31 of nonelection year
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6. *Statutory political committees.*

a. A state statutory political committee shall file a report on the same dates as a candidate's committee is required to file reports under [subsection 2](#), paragraphs "a" and "c".

b. A county statutory political committee shall file a report on the same dates as a candidate’s committee is required to file reports under [subsection 2](#), paragraphs “a” and “c”.

7. *Political committees.*

a. *Statewide office and general assembly elections.*

(1) *Election year.* A political committee expressly advocating the nomination, election, or defeat of candidates for statewide office or the general assembly shall file a report on the same dates as a candidate’s committee is required to file reports under [subsection 2](#), paragraph “a”.

(2) *Nonelection year.* A political committee expressly advocating the nomination, election, or defeat of candidates for statewide office or the general assembly shall file a report as follows:

Report due:	Covering period:
July 19	January 1 through June 30
January 19 (next calendar year)	July 1 through December 31

b. *County elections.* A political committee expressly advocating the nomination, election, or defeat of candidates for county office shall file reports on the same dates as a candidate’s committee is required to file reports under [subsection 2](#), paragraphs “a” and “c”.

c. *City elections.* A political committee expressly advocating the nomination, election, or defeat of candidates for city office shall file reports on the same dates as candidates for city office are required to file reports under [subsection 3](#).

d. *School board and other political subdivision elections.* A political committee expressly advocating the nomination, election, or defeat of candidates for school board or other political subdivision office, except for county office or city office, shall file reports on the same dates as candidates for school board or other political subdivision office are required to file reports under [subsection 4](#).

8. *Political committees — ballot issues.* A political committee expressly advocating the passage or defeat of a ballot issue shall file reports on the same dates as a candidate’s committee is required to file reports under [subsection 2](#), paragraphs “a” and “c” and another report five days before an election covering the period from the previous report or date of initial activity through ten days before the election.

9. *Permanent organizations.* A permanent organization temporarily engaging in activity described in [section 68A.102, subsection 18](#), shall organize a political committee and shall keep the funds relating to that political activity segregated from its operating funds. The political committee shall file reports on the appropriate due dates as required by [this section](#). The reports filed under [this subsection](#) shall identify the source of the original funds used for a contribution made to a candidate or a committee organized under [this chapter](#). When the permanent organization ceases to be involved in the political activity, the permanent organization shall dissolve the political committee. As used in [this subsection](#), “*permanent organization*” means an organization that is continuing, stable, and enduring, and was originally organized for purposes other than engaging in election activities.

10. *Election year defined.* As used in [this section](#), “*election year*” means a year in which the name of the candidate or ballot issue that is expressly advocated for or against appears on any ballot to be voted on by the electors of the state of Iowa. For state and county statutory political committees, and all other political committees except for political committees that advocate for or against ballot issues, “*election year*” means a year in which primary and general elections are held.

[S13, §1137-a1, -a3; C24, 27, 31, 35, 39, §972, 973, 975, 976; C46, 50, 54, 58, 62, 66, 71, 73, §56.1, 56.2, 56.4, 56.5; C75, 77, 79, 81, §56.6; 81 Acts, ch 35, §6 – 8]

83 Acts, ch 139, §4 – 9, 14; 86 Acts, ch 1023, §5 – 9; 86 Acts, ch 1224, §38; 87 Acts, ch 112, §6, 7; 89 Acts, ch 107, §1; 90 Acts, ch 1233, §2; 91 Acts, ch 165, §1; 91 Acts, ch 226, §5; 92 Acts, ch 1228, §25; 93 Acts, ch 163, §33; 95 Acts, ch 198, §9, 10; 99 Acts, ch 136, §6, 17; 2002 Acts, ch 1073, §7, 8, 11; 2003 Acts, ch 40, §3, 9

CS2003, §68A.402

2004 Acts, ch 1114, §1; 2004 Acts, ch 1175, §363; 2005 Acts, ch 72, §8 – 11; 2007 Acts, ch 14, §6; 2007 Acts, ch 61, §1; 2007 Acts, ch 65, §1; 2007 Acts, ch 80, §3; 2008 Acts, ch 1032, §159, 201; 2008 Acts, ch 1184, §24, 28; 2009 Acts, ch 42, §4; 2010 Acts, ch 1025, §5, 6

Referred to in §68A.201, §68A.201A, §68A.202, §68A.304, §68A.401, §68A.402A, §68B.32A

68A.402A Information disclosed on reports.

1. Each report filed under [section 68A.402](#) shall disclose:

a. The amount of cash on hand at the beginning of the reporting period.

b. The name and mailing address of each person who has made one or more contributions of money to the committee when the aggregate amount in a calendar year exceeds the amount specified in the following schedule:

- (1) For any candidate for school or other political subdivision office: \$ 25
- (2) For any candidate for city office: \$ 25
- (3) For any candidate for county office: \$ 25
- (4) For any candidate for the general assembly: \$ 25
- (5) For any candidate for statewide office: \$ 25
- (6) For any state statutory political committee: \$200
- (7) For any county statutory political committee: \$ 50
- (8) For any political committee: \$ 25

c. The total amount of contributions made to the committee during the reporting period and not reported under paragraph “b”.

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.

e. Each loan to any person or committee within the calendar year if in the aggregate the amount of the loan or loans exceeds the applicable amount specified in paragraph “b”, together with the name and mailing address of the lender and endorsers, the date and amount of each loan received, and the date and amount of each loan repayment. Loans received and loan repayments shall be reported on a separate schedule.

f. The name and mailing address of each person to whom disbursements or loan repayments have been made by the committee from contributions during the reporting period and the amount, purpose, and date of each disbursement except that disbursements of less than five dollars may be shown as miscellaneous disbursements so long as the aggregate miscellaneous disbursements to any one person during a calendar year do not exceed one hundred dollars.

g. Disbursements made to a consultant and disbursements made by the consultant during the reporting period disclosing the name and address of the recipient, amount, purpose, and date.

h. The amount and nature of debts and obligations owed by the committee in excess of the applicable amounts specified in the schedule in paragraph “b”. Loans made to a committee and reported under paragraph “e” shall not be considered a debt or obligation under this paragraph. A loan made by a committee to any person shall be considered a disbursement.

i. If a person listed under paragraph “b”, “d”, “e”, or “f” as making a contribution or loan to or purchase from a candidate’s committee is related to the candidate within the third degree of

consanguinity or affinity, the existence of that person's family relationship shall be indicated on the report.

j. Campaign property belonging to a candidate's committee pursuant to [section 68A.304](#).

k. Other pertinent information required by [this chapter](#), by rules adopted pursuant to [this chapter](#), or forms prescribed by the board.

2. If a report is the first report filed by a committee, the report shall include all information required under [subsection 1](#) covering the period from the beginning of the committee's financial activity, even if from a different calendar year, through the end of the current reporting period. If no contributions have been accepted, no disbursements have been made, and no indebtedness has been incurred during that reporting period, the treasurer of the committee shall file a disclosure statement that discloses only the amount of cash on hand at the beginning of the reporting period.

[2004 Acts, ch 1114, §2; 2010 Acts, ch 1119, §1, 7](#)

68A.402B Committee dissolution — inactivity — reports.

1. If a committee, after having filed a statement of organization or one or more disclosure reports, dissolves or determines that it will no longer receive contributions or make disbursements, the committee shall notify the board within thirty days following such dissolution or determination by filing a dissolution report on forms prescribed by the board.

2. A committee shall not dissolve until all loans, debts, and obligations are paid, forgiven, or transferred and the remaining moneys in the committee's account are distributed according to [sections 68A.302 and 68A.303](#). If a loan is transferred or forgiven, the amount of the transferred or forgiven loan must be reported as an in-kind contribution and deducted from the loans payable balance on the disclosure form. If, upon review of a committee's statement of dissolution and final report, the board determines that the requirements for dissolution have been satisfied, the dissolution shall be certified and the committee relieved of further filing requirements.

3. A person who makes one or more independent expenditures and files all statements required by [section 68A.404](#) shall not be required to file a statement of dissolution under [this section](#).

[2004 Acts, ch 1114, §3; 2005 Acts, ch 72, §12; 2010 Acts, ch 1119, §2, 7; 2015 Acts, ch 82, §2](#)
Referred to in [§68A.401](#)

68A.403 Reports signed and preserved.

1. Unless filed in an electronic format, a report or statement required to be filed under [this chapter](#) shall be signed by the person filing the report.

2. A copy of every report or statement shall be preserved by the person filing it or the person's successor for at least three years following the filing of the report or statement.

[C75, 77, 79, 81, §56.7]

[94 Acts, ch 1180, §35; 2003 Acts, ch 40, §9](#)

CS2003, §68A.403

[2004 Acts, ch 1042, §6; 2007 Acts, ch 80, §4; 2015 Acts, ch 54, §9](#)

68A.404 Independent expenditures.

1. As used in [this section](#), "*independent expenditure*" means one or more expenditures in excess of one thousand 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. A person, 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 person'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.

d. [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. A person who makes one or more independent expenditures and files all statements required by [this section](#) shall not be required to organize a committee or file the statement of organization required under [section 68A.201](#).

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 required by [this section](#) shall be filed in an electronic format as prescribed by rule.

4. a. An independent expenditure statement shall be filed within forty-eight hours of the making of an independent expenditure in excess of one thousand 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.

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 representing the person, if the person is other than an individual or individuals, 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.

h. The name and address of every contributor or source of funding that provided anything of value that was provided for the purpose of furthering the independent expenditure. A person making an independent expenditure shall not be required to disclose the names and addresses of individual members who pay dues to a labor union, organization, or association or individual stockholders of a business corporation.

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.

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](#).

[C75, 77, 79, 81, §56.13; 81 Acts, ch 35, §11]

86 Acts, ch 1023, §10; 93 Acts, ch 163, §33; 94 Acts, ch 1180, §36; 95 Acts, ch 198, §12; 99 Acts, ch 136, §8, 17; 2002 Acts, ch 1073, §9, 11; 2003 Acts, ch 40, §4, 9

CS2003, §68A.404

2005 Acts, ch 72, §13 – 15; 2006 Acts, ch 1010, §41; 2008 Acts, ch 1191, §116, 117; 2009 Acts, ch 42, §5; 2010 Acts, ch 1119, §3, 7; 2015 Acts, ch 54, §10, 11; 2015 Acts, ch 82, §3 – 7

Referred to in [§68A.201](#), [§68A.402B](#), [§68A.405](#), [§68A.503](#)

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 site, campaign sign, or any other form of printed or electronic 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, 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 as provided in [section 68A.406](#), [subsection 3](#), 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.
4. The board shall adopt rules relating to the placing of an attribution statement on published materials.
- [86 Acts, ch 1023, §11](#); [86 Acts, ch 1246, §620](#)
[C87, §56.14](#)
[87 Acts, ch 112, §8](#); [94 Acts, ch 1178, §1](#); [95 Acts, ch 198, §13](#); [96 Acts, ch 1079, §2](#); [99 Acts, ch 136, §9, 17](#); [2002 Acts, ch 1119, §125](#); [2003 Acts, ch 40, §9](#)
[CS2003, §68A.405](#)
[2004 Acts, ch 1114, §4](#); [2005 Acts, ch 72, §16](#); [2009 Acts, ch 41, §27](#); [2010 Acts, ch 1025, §7](#);
[2010 Acts, ch 1119, §4, 7](#); [2013 Acts, ch 90, §257](#); [2015 Acts, ch 30, §32](#)
 Referred to in [§68A.404](#), [§68A.406](#)

68A.406 Campaign signs — yard signs.

1. Campaign signs may be placed with the permission of the property owner or lessee on any of the following:
- a. Residential property.
 - b. Agricultural land owned by individuals or by a family farm operation as defined in [section 9H.1, subsections 9, 10, and 11](#).
 - c. Property leased for residential purposes including but not limited to apartments, condominiums, college housing facilities, and houses if placed only on leased property space that is actually occupied.
 - d. Vacant lots owned by a person who is not a prohibited contributor under [section 68A.503](#).
 - e. Property owned by an organization that is not a prohibited contributor under [section 68A.503](#).
 - f. Property leased by a candidate, committee, or an organization established to advocate the nomination, election, or defeat of a candidate or the passage or defeat of a ballot issue that has not yet registered pursuant to [section 68A.201](#), when the property is used as campaign headquarters or a campaign office and the placement of the sign is limited to the space that is actually leased.
2. a. Campaign signs shall not be placed on any of the following:
- (1) Any property owned by the state or the governing body of a county, city, or other political subdivision of the state, including all property considered the public right-of-way. Upon a determination by the board that a sign has been improperly placed, the sign shall be removed by highway authorities as provided in [section 318.5](#), or by county or city law enforcement authorities in a manner consistent with [section 318.5](#).
 - (2) Property owned, leased, or occupied by a prohibited contributor under [section 68A.503](#) unless the sign advocates the passage or defeat of a ballot issue or is exempted under [subsection 1](#).
 - (3) On any property without the permission of the property owner or lessee.
 - (4) On election day either on the premises of any polling place or within three hundred feet of any outside door of any building affording access to any room where the polls are held, or of any outside door of any building affording access to any hallway, corridor, stairway, or other means of reaching the room where the polls are held.
 - (5) On the premises of or within three hundred feet of any outside door of any building affording access to an absentee voting site during the hours when absentee ballots are available in the office of the county commissioner of elections as provided in [section 53.10](#).
 - (6) On the premises of or within three hundred feet of any outside door of any building

affording access to a satellite absentee voting station during the hours when absentee ballots are available at the satellite absentee voting station as provided in [section 53.11](#).

b. Paragraph “a”, subparagraphs (4), (5), and (6) shall not apply to the posting of signs on private property not a polling place, except that the placement of a sign on a motor vehicle, trailer, or semitrailer, or any attachment to a motor vehicle, trailer, or semitrailer parked on public property within three hundred feet of any outside door of any building affording access to any room serving as a polling place, which sign is more than ninety square inches in size, is prohibited.

3. Campaign signs with dimensions of thirty-two square feet or less are exempt from the attribution statement requirement in [section 68A.405](#). Campaign signs in excess of thirty-two square feet, or signs that are affixed to buildings or vehicles regardless of size except for bumper stickers, are required to include the attribution statement required by [section 68A.405](#). The placement or erection of campaign signs shall be exempt from the requirements of [chapter 480](#) relating to underground facilities information.

[2004 Acts, ch 1114, §5](#); [2005 Acts, ch 3, §18](#); [2005 Acts, ch 72, §17 – 19](#); [2006 Acts, ch 1097, §13](#); [2007 Acts, ch 14, §7](#); [2007 Acts, ch 215, §244](#); [2008 Acts, ch 1032, §160](#); [2008 Acts, ch 1191, §118](#)

Referred to in [§68A.405](#), [§68A.503](#)

SUBCHAPTER V

PROHIBITED ACTS — CONTRIBUTIONS, PUBLIC MONEYS, CAMPAIGN PRACTICES

68A.501 Funds from unknown source — escheat.

The expenditure of funds from an unknown or unidentifiable source received by a candidate or committee is prohibited. Such funds received by a candidate or committee shall escheat to the state. Any candidate or committee receiving such contributions shall remit such contributions to the board which shall forward it to the treasurer of state for deposit in the general fund of the state. Persons requested to make a contribution at a fundraising event shall be advised that it is illegal to make a contribution in excess of twenty-five dollars unless the person making the contribution also provides the person’s name and address.

[C77, 79, 81, §56.27]

C91, §56.3A

[2003 Acts, ch 40, §9](#); [2003 Acts, ch 145, §286](#)

CS2003, §68A.501

[2007 Acts, ch 14, §8](#); [2015 Acts, ch 54, §12](#)

68A.502 Contribution in name of another — prohibited.

A person shall not make a contribution or expenditure in the name of another person, and a person shall not knowingly accept a contribution or expenditure made by one person in the name of another. For the purpose of [this section](#), a contribution or expenditure made by one person which is ultimately reimbursed by another person who has not been identified as the ultimate source or recipient of the funds is considered to be an illegal contribution or expenditure in the name of another.

Any candidate or committee receiving funds, the original source of which was a loan, shall be required to list the lender as a contributor. No candidate or committee shall knowingly receive funds from a contributor who has borrowed the money without listing the original source of said money.

[C75, 77, 79, 81, §56.12]

[95 Acts, ch 198, §11](#); [2003 Acts, ch 40, §9](#)

CS2003, §68A.502

68A.503 Financial institution, insurance company, and corporation contributions — sham newspapers.

1. Except as provided in [subsections 3, 4, 5, and 6](#), an insurance company, savings 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 association, bank, credit union, or corporation.

3. An insurance company, savings 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 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 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 for independent expenditures as provided in [section 68A.404](#).

d. Using its funds to place campaign signs as permitted under [section 68A.406](#).

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.

[S13, §1641-h, -i, -k; C24, 27, 31, 35, 39, §8405 – 8407; C46, 50, 54, 58, §491.69 – 491.71; C62, 66, 71, 73, 75, §491.69 – 491.71, 496A.145; C77, 79, 81, §56.29; [81 Acts, ch 35, §14](#)]

[83 Acts, ch 139, §13, 14](#)

C91, §56.15

[93 Acts, ch 142, §9](#); [94 Acts, ch 1178, §2](#); [95 Acts, ch 198, §14](#); [99 Acts, ch 136, §10, 11, 17](#); [2003 Acts, ch 40, §9](#)

CS2003, §68A.503

[2004 Acts, ch 1042, §7](#); [2004 Acts, ch 1114, §6](#); [2004 Acts, ch 1175, §364](#); [2005 Acts, ch 3, §19](#); [2005 Acts, ch 72, §20](#); [2007 Acts, ch 61, §2](#); [2008 Acts, ch 1031, §23](#); [2009 Acts, ch 41, §28](#); [2009 Acts, ch 42, §6](#); [2010 Acts, ch 1025, §8](#); [2010 Acts, ch 1119, §5, 7](#); [2012 Acts, ch 1017, §44](#)

Referred to in [§68A.201A](#), [§68A.406](#)

68A.504 Prohibiting contributions during the legislative session.

1. A lobbyist or political committee, other than a state statutory political committee, county statutory political committee, or a national political party, shall not contribute to, act

as an agent or intermediary for contributions to, or arrange for the making of monetary or in-kind contributions to the campaign of an elected state official, member of the general assembly, or candidate for state office on any day during the regular legislative session and, in the case of the governor or a gubernatorial candidate, during the thirty days following the adjournment of a regular legislative session allowed for the signing of bills. Except as set out in [subsection 2](#), an elected state official, member of the general assembly, or candidate for state office shall not accept a contribution as prohibited in [this subsection](#).

2. The prohibition in [subsection 1](#) shall not apply to the following:

a. The receipt of contributions by an elected state official, member of the general assembly, or candidate for state office who has taken affirmative action to seek nomination or election to a federal elective office so long as the contribution is placed in a federal campaign account.

b. The receipt of contributions by a candidate for state office who filed nomination papers for an office for which a special election is called or held during the regular legislative session, if the candidate receives the contribution during the period commencing on the date that at least two candidates have been nominated for the office and ending on the date the election is held. A person who is an elected state official shall not solicit contributions during a legislative session from any lobbyist or political committee, other than a state statutory political committee, county statutory political committee, or a national political party, for another candidate for a state office for which a special election is held.

[92 Acts, ch 1228, §26](#)

[C93, §56.15A](#)

[93 Acts, ch 129, §1; 2003 Acts, ch 40, §9](#)

[CS2003, §68A.504](#)

[2004 Acts, ch 1042, §8](#)

68A.505 Use of public moneys for political purposes.

The state and the governing body of a county, city, or other political subdivision of the state shall not expend or permit the expenditure of public moneys for political purposes, including expressly advocating the passage or defeat of a ballot issue.

[This section](#) shall not be construed to limit the freedom of speech of officials or employees of the state or of officials or employees of a governing body of a county, city, or other political subdivision of the state. [This section](#) also shall not be construed to prohibit the state or a governing body of a political subdivision of the state from expressing an opinion on a ballot issue through the passage of a resolution or proclamation.

[91 Acts, ch 226, §7](#)

[CS91, §56.12A](#)

[93 Acts, ch 142, §8; 99 Acts, ch 136, §7, 17; 2003 Acts, ch 40, §9](#)

[CS2003, §68A.505](#)

68A.506 Use of false caller identification for campaign purposes prohibited.

1. A person shall not knowingly use or provide to another person either of the following:

a. False caller identification information with intent to defraud for purposes related to expressly advocating the nomination, election, or defeat of a clearly identified candidate or for the passage or defeat of a clearly identified ballot issue.

b. Caller identification information pertaining to an actual person without that person's consent and with intent to deceive the recipient of a call about the identity of the caller.

2. [This section](#) shall not apply to conduct that was lawfully authorized as investigative, protective, or intelligence activity of a law enforcement agency of the United States, a state, or a political subdivision of a state.

3. As used in [this section](#):

a. "*Caller identification information*" means information regarding the origination of the telephone call, such as the name or the telephone number of the caller.

b. "*Telephone call*" means a call made using or received on a telecommunications service or voice over internet protocol service.

c. "*Voice over internet protocol service*" means a service to which all of the following apply:

(1) The service provides real-time two-way voice communications transmitted using internet protocol, or a successor protocol.

(2) The service is offered to the public, or such classes of users as to be effectively available to the public.

(3) The service has the capability to originate traffic to, or terminate traffic from, the public switched telephone network or a successor network.

4. The board shall adopt rules pursuant to [chapter 17A](#) to administer [this section](#).

5. A person who violates [this section](#) is subject to [sections 68A.701](#) and [68B.32D](#).
[2009 Acts, ch 64, §1](#)

SUBCHAPTER VI

INCOME TAX CHECKOFF

68A.601 Checkoff — income tax.

A person whose state income tax liability for any taxable year is one dollar and fifty cents or more may direct that one dollar and fifty cents of that liability be paid over to the Iowa election campaign fund when submitting the person's state income tax return to the department of revenue. In the case of a joint return of husband and wife having a state income tax liability of three dollars or more, each spouse may direct that one dollar and fifty cents be paid to the fund. The director of revenue shall draft the income tax form to provide spaces on the tax return which the taxpayer may use to designate that contributions made under [this section](#) be credited to a specified political party as defined by [section 43.2](#), or to the Iowa election campaign fund as a contribution to be shared by all such political parties in the manner prescribed by [section 68A.602](#). The form shall inform the taxpayer of the consequences of the choices provided under [this section](#), but this information may be contained in a footnote or other suitable form if the director of revenue finds it is not feasible to place the information immediately above the signature line. The action taken by a person for the checkoff is irrevocable.

[C75, 77, 79, 81, §56.18]

[83 Acts, ch 176, §8, 11](#); [84 Acts, ch 1263, §1](#); [85 Acts, ch 230, §1](#); [86 Acts, ch 1236, §1, 2](#);
[2003 Acts, ch 40, §9](#); [2003 Acts, ch 145, §286](#)

CS2003, §68A.601

Referred to in [§68A.602](#), [§68A.603](#), [§422.12D](#), [§422.12E](#), [§422.12J](#), [§422.12K](#), [§422.12L](#), [§456A.16](#)

68A.602 Fund created.

The Iowa election campaign fund is created within the office of the treasurer of state. The fund shall consist of funds paid by persons as provided in [section 68A.601](#). The treasurer of state shall maintain within the fund a separate account for each political party as defined in [section 43.2](#). The director of revenue shall remit funds collected as provided in [section 68A.601](#) to the treasurer of state who shall deposit such funds in the appropriate account within the Iowa election campaign fund. All contributions directed to the Iowa election campaign fund by taxpayers who do not designate any one political party to receive their contributions shall be divided by the director of revenue equally among each account currently maintained in the fund. However, at any time when more than two accounts are being maintained within the fund, contributions to the fund by taxpayers who do not designate any one political party to receive their contributions shall be divided among the accounts in the same proportion as the number of registered voters declaring affiliation with each political party for which an account is maintained bears to the total number of registered voters who have declared an affiliation with a political party. Any interest income received by the treasurer of state from investment of moneys deposited in the fund shall be deposited in the Iowa election campaign fund. Such funds shall be subject to payment to the chairperson of the specified political party as authorized by the director of revenue on

warrants issued by the director of the department of administrative services in the manner provided by [section 68A.605](#).

[C75, 77, 79, 81, §56.19]

[83 Acts, ch 176, §9](#); [95 Acts, ch 67, §53](#); [2003 Acts, ch 40, §9](#); [2003 Acts, ch 145, §286](#)

CS2003, §68A.602

[2004 Acts, ch 1101, §14](#)

Referred to in [§68A.601](#), [§68A.603](#), [§68A.608](#)

68A.603 Rules promulgated.

The ethics and campaign disclosure board shall administer the provisions of [sections 68A.601 through 68A.609](#) and shall promulgate all necessary rules in accordance with [chapter 17A](#).

[C75, 77, 79, 81, §56.20]

[93 Acts, ch 163, §33](#); [2003 Acts, ch 40, §5, 9](#)

CS2003, §68A.603

68A.604 Funds.

Any candidate for a partisan public office, except as otherwise provided by [section 68A.103, subsection 2](#), may receive campaign funds from the Iowa election campaign fund through the state central committee of the candidate's political party. However, the state central committee of each political party shall have discretion as to which of the party's candidates for public office shall be allocated campaign funds out of money received by that party from the Iowa election campaign fund.

[C75, 77, 79, 81, §56.21]

[2003 Acts, ch 40, §9](#)

CS2003, §68A.604

[2013 Acts, ch 30, §17](#)

Referred to in [§68A.603](#)

68A.605 Distribution of campaign fund — restrictions on use.

1. The money accumulated in the Iowa election campaign fund to the account of each political party in the state shall be remitted to the party on the first business day of each month by warrant of the director of the department of administrative services drawn upon the fund in favor of the state chairperson of that party. The money received by each political party under [this section](#) shall be used as directed by the party's state statutory political committee.

2. Funds distributed to statutory political committees pursuant to [this chapter](#) shall not be used to expressly advocate the nomination, election, or defeat of any candidate during the primary election. Nothing in [this subsection](#) shall be construed to prohibit a statutory political committee from using such funds to pay expenses incurred in arranging and holding a nominating convention.

[C75, 77, 79, 81, §56.22]

[99 Acts, ch 136, §12, 17](#); [2003 Acts, ch 40, §6, 9](#); [2003 Acts, ch 145, §286](#)

CS2003, §68A.605

Referred to in [§68A.602](#), [§68A.603](#)

68A.606 Funds — campaign expenses only.

1. The chairperson of the state statutory political committee shall produce evidence to the ethics and campaign disclosure board not later than the twenty-fifth day of January each year, that all income tax checkoff funds expended for campaign expenses have been utilized exclusively for campaign expenses.

2. The ethics and campaign disclosure board shall issue, prior to the payment of any money, guidelines that explain which expenses and evidence thereof qualify as acceptable campaign expenses.

3. Should the ethics and campaign disclosure board determine that any part of the funds have been used for noncampaign or improper expenses, the board may order the political party or the candidate to return all or any part of the total funds paid to that political party

for that election. When such funds are returned, they shall be deposited in the general fund of the state.

[C75, 77, 79, 81, §56.23; 81 Acts, ch 35, §12]

93 Acts, ch 163, §33; 2003 Acts, ch 40, §7, 9; 2003 Acts, ch 145, §286

CS2003, §68A.606

Referred to in §68A.603

68A.607 Reversion of funds.

All funds on account for the campaign expenses of any designated political party which are not utilized by that political party by January 1 of the year following a general election, shall revert to the general fund of the state.

[C75, 77, 79, 81, §56.24]

2003 Acts, ch 40, §9

CS2003, §68A.607

Referred to in §68A.603

68A.608 Income tax form — checkoff space.

The director of revenue shall provide space for this campaign finance income tax checkoff on the most frequently used Iowa income tax form. An explanation shall be included which clearly states that this checkoff does not constitute an additional tax liability. The form shall provide for the taxpayer to designate that the checkoff shall go either to the political party of the taxpayer's choice or be divided among all political parties as prescribed by [section 68A.602](#).

[C75, 77, 79, 81, §56.25]

2003 Acts, ch 40, §9; 2003 Acts, ch 145, §286

CS2003, §68A.608

Referred to in §68A.603

68A.609 Appropriation.

There is appropriated from the Iowa election campaign fund within the office of the treasurer of state such funds as are legally payable from such fund in accordance with the provisions of [this chapter](#).

[C75, 77, 79, 81, §56.26]

2003 Acts, ch 40, §9

CS2003, §68A.609

Referred to in §68A.603

SUBCHAPTER VII

PENALTY

68A.701 Penalty.

Any person who willfully violates any provisions of [this chapter](#) shall upon conviction, be guilty of a serious misdemeanor.

[S13, §1137-a6; C24, 27, 31, 35, 39, §980; C46, 50, 54, 58, 62, 66, 71, 73, §56.9; C75, 77, 79, 81, §56.16]

2003 Acts, ch 40, §9

CS2003, §68A.701

Referred to in §68A.401A, §68A.506