

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

1. *Filing methods.* Each committee shall electronically file with the board reports disclosing information required under [this section](#) on forms prescribed by rule.

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:	Covering period:
Five days before primary election	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: July 19	Covering period: 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

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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; 2018 Acts, ch 1059, §3

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