

**47.3 Election expenses.**

1. The costs of conducting a special election called by the governor, the general election, and the primary election held prior to the general election shall be paid by the county.

2. The cost of conducting other elections shall be paid by the political subdivision for which the election is held. The costs shall include but not be limited to the printing of the ballots and the election register, publication of notices, printing of declaration of eligibility affidavits, compensation for precinct election boards, canvass materials, and the preparation and installation of voting equipment. The county commissioner of elections shall certify to the county board of supervisors a statement of cost for an election. The cost shall be assessed by the county board of supervisors against the political subdivision for which the election was held.

3. *a.* Costs of registration and administrative and clerical costs shall not be charged as a part of the election costs.

*b.* If automatic tabulating equipment is used in any election, the county commissioner of elections shall not charge any political subdivision of the state a rental fee for the use of any automatic tabulating equipment.

4. The cost of maintenance of voter registration records and of preparation of election registers and any other voter registration lists required by the commissioner in the discharge of the duties of that office shall be paid by the county. Administrative and clerical costs incurred by the registrar in discharging the duties of that office shall be paid by the state.

[C97, §1129; S13, §1129, 2754; SS15, §1087-a5; C24, §560, 835, 4203; C27, §560, 718-b18, 4203; C31, 35, §560, 718-b18, 4216-c15; C39, **§560, 718.18, 4216.15**; C46, 50, 54, 58, 62, 66, 71, §43.32, 48.18, 49.118, 277.15; C73, §43.32, 47.3, 277.15; C75, 77, 79, 81, §47.3]

[2009 Acts, ch 57, §12](#); [2022 Acts, ch 1032, §15](#)

Referred to in [§275.26](#), [331.383](#)

Compensation of precinct election board members, see [§49.20](#)