

**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](#)