

CHAPTER 4
CAMPAIGN DISCLOSURE PROCEDURES

[Prior to 9/9/87, Campaign Finance Disclosure[190] Ch 4]
[Prior to 3/30/94, Campaign Finance Disclosure Commission[121] Ch 4]

Chapter rescission date pursuant to Iowa Code section 17A.7: 6/3/31

DIVISION I
ORGANIZATIONAL REQUIREMENTS

351—4.1(68A,68B) Requirement to file statement of organization (DR-1)—persons subject to requirements, financial thresholds, where to file, when due.

4.1(1) *Persons subject to requirement.* Every committee shall file a statement of organization (Form DR-1) within ten days from the date of its organization.

a. "Committee" defined. "Committee" includes the following:

(1) A "candidate's committee" that is the committee, even if the committee consists only of the candidate, designated by a candidate for a state or local office to receive contributions, make expenditures, or incur debts in excess of \$1,000.

(2) A "political committee" (PAC), which is a committee that exceeds the \$1,000 organizational threshold to expressly advocate the nomination, election, or defeat of candidates or to expressly advocate the passage or defeat of a ballot issue. The board shall automatically classify as a political committee any political organization that loses its status as a political party because it fails to meet the requirements of Iowa Code section 43.2 and any county central committee that operated under the former political party.

(3) A "state statutory political committee" (state central committee or state party), "county statutory political party" (county central committee), or "city statutory political committee" (city central committee).

(4) A person or entity that registers for purposes of using the short form "paid for by" attribution statement pursuant to rule 351—4.11(68A).

b. When organization occurs; financial thresholds. At the latest, organization occurs as of the date the committee first exceeded \$1,000 of financial activity (aggregate of monetary and in-kind activity) in a calendar year.

c. Permanent organizations temporarily engaging in political activity. A permanent organization that makes a one-time contribution in excess of \$1,000 may in lieu of filing a statement of organization follow the procedure in rule 351—4.35(68A). A permanent organization that makes loans to a candidate or committee or that is owed debts from a candidate or committee is not deemed to be engaging in political activity requiring registration.

d. Independent expenditure committee. An independent expenditure committee or a sole individual making an independent expenditure by filing either Form IE-O or Form IE-I is not required to file a statement of organization.

4.1(2) *Place of filing.* Statements of organization shall be filed through the board's electronic filing system, which can be accessed through the board's website.

4.1(3) *Time of filing.* A committee shall file the statement with the board on or before 4:30 p.m. on the due date. If the due date falls on a Saturday, Sunday, or holiday on which the board office is closed, the filing deadline is extended to the next working day when the board office is open.

4.1(4) *"Candidate" defined.* For purposes of the board's jurisdiction, "takes affirmative action" includes making a public announcement of intention to seek nomination or election, making any expenditure or accepting any contribution for nomination or election, distributing petitions for signatures for nomination, filing nomination papers or an affidavit of candidacy, or being nominated by any convention process set out by law.

This rule is intended to implement Iowa Code sections 68A.201 and 68A.401.

[ARC 0235D, IAB 4/29/26, effective 6/3/26]

351—4.2(68A,68B) Information required: committee name.

4.2(1) *Committee's full name required.* The statement of organization shall include the full name of the committee. A committee using an abbreviation or acronym as part of the committee name shall provide with the statement of organization a written explanation of the full word or words that are abbreviated or that form the acronym.

4.2(2) *Duplication of name prohibited.* The committee name shall not duplicate the name of another committee organized under Iowa Code chapter 68A. A committee duplicating the name of another organized committee shall choose a new committee name upon notification from the board. A candidate who files an amended statement of organization to reflect a change in office sought shall not be required to change the name of the candidate's committee unless the committee's name duplicates the name of another organized committee. A committee shall not duplicate the name of a dissolved committee for a period of ten years after the dissolved committee is dissolved, except when the candidate for both committees is the same individual.

4.2(3) *Candidate's surname required in committee name.* A candidate filing a statement of organization shall include the candidate's surname within the committee name.

This rule is intended to implement Iowa Code section 68A.201.

[ARC 0235D, IAB 4/29/26, effective 6/3/26]

351—4.3(68A,68B) Information required—committee purpose, party affiliation.

4.3(1) *Committee purpose.* An organized committee shall identify the purpose of the committee on the statement of organization. The purpose shall be indicated in part by designating the committee as one of the following types of committees:

- a. A candidate's committee for a statewide or legislative candidate or a judge standing for retention. This type of committee is referred to as a state candidate's committee.
- b. A political committee that expressly advocates for or against candidates at the state level, referred to as a state PAC.
- c. A state statutory political committee, referred to as a state central committee or state party.
- d. A county statutory political committee, referred to as a county central committee.
- e. A candidate's committee for a candidate seeking county office, referred to as a county candidate's committee.
- f. A candidate's committee for a candidate seeking city office, referred to as a city candidate's committee.
- g. A candidate's committee for a candidate seeking school board or other political subdivision office except for a county or city office. This type of committee is referred to as a school board or other political subdivision candidate's committee.
- h. A political committee that expressly advocates for or against candidates for county office, referred to as a county PAC.
- i. A political committee that expressly advocates for or against candidates for city office, referred to as a city PAC.
- j. A political committee that expressly advocates for or against candidates for school board or other political subdivision except for county or city candidates. This type of committee is referred to as a school board or other political subdivision PAC.
- k. A political committee that expressly advocates for the passage or defeat of a ballot issue, franchise election, or referendum. This type of committee is referred to as a ballot issue committee.

4.3(2) *Party affiliation.* Each candidate's committee shall designate the political affiliation of the candidate unless the candidate is running for nonpartisan office. A committee, except a candidate's committee, shall designate that it is either established to expressly advocate the election or defeat of candidates or the passage or defeat of a ballot issue.

This rule is intended to implement Iowa Code section 68A.201.

[ARC 0235D, IAB 4/29/26, effective 6/3/26]

351—4.4(68A,68B) Information required—officers, committee information, signatures.

4.4(1) *Committee officers.* The committee shall disclose on the statement of organization the name, mailing address, and telephone number of each officer the committee is required to appoint. Each candidate's committee shall appoint a treasurer who shall be an Iowa resident and at least 18 years of age. Every other committee shall appoint a separate treasurer and chairperson, each of whom shall be at least 18 years of age. The committee may appoint other officers not required by statute without restriction on residency or age, and the committee is not required to disclose these officers. Except for a candidate's committee, every committee shall either have an Iowa resident as treasurer or shall maintain all of the committee's funds in bank accounts in a financial institution in Iowa.

4.4(2) *Committee address and telephone number.* The address and telephone number of the candidate as indicated on the statement of organization shall be the official address and telephone number to be used for communication from the board to the candidate's committee. The address and telephone number of the committee chairperson as indicated on the statement of organization shall be the official address and telephone number to be used for communication from the board to every other committee except for a candidate's committee. If an electronic mail address has been provided on the statement of organization, communication from the board to a committee shall be sent by electronic mail.

4.4(3) *Signatures.* A statement of organization filed electronically using the board's electronic filing system is deemed signed when filed.

This rule is intended to implement Iowa Code section 68A.201.

[ARC 0235D, IAB 4/29/26, effective 6/3/26]

351—4.5(68A,68B) Segregation and timely deposit of funds; information required—identification of financial institution, account name; notice to treasurer.

4.5(1) *Segregation and deposit of funds.* All committee funds shall be maintained in a financial institution and shall be segregated from any other funds held by a candidate, officer, member, or associate of the committee. The committee treasurer shall deposit all contributions within seven days of receipt by the treasurer in an account maintained by the committee.

4.5(2) *Exceptions from segregation of committee funds.* A candidate's committee that receives contributions only from the candidate is not required to maintain a separate account. A permanent organization temporarily engaging in activity that qualifies it as a political committee that uses existing general operating funds and does not solicit or receive funds from other sources for campaign purposes is not required to maintain a separate account.

4.5(3) *Identification of financial institution and account.* The committee shall disclose on the committee's statement of organization the name and mailing address of all financial institutions in which committee funds are maintained. The committee shall also disclose the name and type of all accounts in which committee funds are maintained, and the name of any such account shall be the same as the committee name on the statement of organization.

4.5(4) *Notice to treasurer.* Any person who receives contributions for a committee shall render the contributions to the treasurer within 15 days of receipt and provide the committee treasurer with the reporting information required by Iowa Code section 68A.203(2).

This rule is intended to implement Iowa Code sections 68A.201 and 68A.203.

[ARC 0235D, IAB 4/29/26, effective 6/3/26]

351—4.6(68A,68B) Amendments to statement of organization; requirement for new statement of organization for new office sought.

4.6(1) *Amendment within 30 days.* If there is a change in any of the information disclosed on a statement of organization, the committee shall file an amended statement within 30 days of the change.

4.6(2) *New office sought.* A candidate who filed a statement of organization for one office but then seeks another office at an alternative level of government or a candidate who filed a statement of organization for a state office but then seeks an alternative state office may be required to dissolve the candidate's original committee and file a new statement of organization. A candidate not required to file a new statement of organization when seeking another office must file an amended statement of organization to reflect the change in office sought.

4.6(3) Campaign reports. A candidate filing a new or amended statement of organization pursuant to this rule shall continue to file the required campaign reports regardless of whether the \$1,000 financial filing threshold for the new or amended office has been exceeded.

This rule is intended to implement Iowa Code section 68A.201.

[ARC 0235D, IAB 4/29/26, effective 6/3/26]

DIVISION II
REPORTING AND FINANCIAL TRANSACTION REQUIREMENTS

351—4.7(68A,68B) Disclosure reporting required; information on initial report; minimum filing if no activity.

4.7(1) Disclosure reporting required. Every committee that has filed a statement of organization under Iowa Code section 68A.201 and rule 351—4.1(68A,68B), has exceeded the financial activity threshold set out in Iowa Code section 68A.102(5) or 68A.102(18) prior to the cutoff date for reporting campaign transactions, or has made an independent expenditure shall file a campaign disclosure report pursuant to Iowa Code section 68A.402. Form IE-O shall serve as a campaign disclosure report for an independent expenditure committee. Form IE-I shall serve as a campaign disclosure report for a sole individual making an independent expenditure.

4.7(2) Information on initial report. The first disclosure report filed by a committee shall include the financial information covering the period from the beginning of the committee's financial activity through the end of the current reporting period.

4.7(3) Funds available from prior committee. If funds are available to a candidate's committee from a prior candidacy of that candidate, or to a ballot issue committee from a prior effort on a ballot issue, and the prior candidacy or effort had not exceeded the financial reporting threshold, the carryover balance shall be disclosed by the new committee. The disclosure shall be made on Schedule A - Contributions and shall include the amount of the carryover, the date of the prior election, and the name and address of any source that made contributions to the candidacy or ballot effort that totaled more than \$1,000 during the preceding three calendar years.

4.7(4) Funds available from preballot issue activity. Funds that are raised for an activity that is not included in the definition of a ballot issue and that are made available to a subsequent ballot issue committee shall be disclosed by the committee. The disclosure shall be made on Schedule A - Contributions and shall include the amount of the carryover balance, the date of the preballot issue activity, and the name and address of any source that made contributions to the activity that totaled more than \$1,000 during the previous three calendar years.

4.7(5) No financial activity during reporting period. A committee that did not have any financial activity during the reporting period for which a disclosure report is due shall be required to file only Form DR-2. However, if the committee had previously disclosed debts or loans, those obligations shall again be disclosed on either Schedule D - Incurred Indebtedness or Schedule F - Loans Received and Repaid, as appropriate, and the schedule or schedules shall be included with Form DR-2. A candidate's committee that has reportable campaign property under Iowa Code section 68A.304 shall disclose the property on Schedule H - Campaign Property and the schedule shall be included with Form DR-2.

This rule is intended to implement Iowa Code section 68A.402.

[ARC 0235D, IAB 4/29/26, effective 6/3/26]

351—4.8(68A,68B) Disclosure reporting required—where reports filed.

4.8(1) Place of filing. Disclosure reports shall be filed through the board's electronic filing system.

4.8(2) Reports made available. The board shall make available all statements and reports in an electronic format.

This rule is intended to implement Iowa Code sections 68A.401 and 68A.402.

[ARC 0235D, IAB 4/29/26, effective 6/3/26]

351—4.9(68A) Campaign disclosure report due dates.

4.9(1) *Statewide office, general assembly, judge standing for retention.* A candidate's committee for statewide office or the general assembly or a judge standing for retention shall file campaign disclosure reports as follows:

a. Election year.

<u>Report due</u>	<u>Covering period</u>
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 of election year

b. Supplementary report.

<u>Report due</u>	<u>Covering period</u>
Friday preceding primary election*	May 15 through Tuesday preceding primary election*
Friday preceding general election*	October 15 through Tuesday preceding general election*

*If supplementary report required. See subrule 4.9(2).

c. Nonelection year.

<u>Report due</u>	<u>Covering period</u>
January 19 (next calendar year)	January 1 through December 31 of nonelection year

d. Special election.

<u>Report due</u>	<u>Covering period</u>
Five days preceding the election*	Date of initial activity through tenth day prior to the special election

*This report is in addition to the election year reports required under paragraph 4.9(1) "a."

4.9(2) *Statewide office or general assembly—supplementary reports.* In addition to reports required under subrule 4.9(1), a supplementary report is required if contributions received during the period beginning on the date of initial financial activity, or the day after the period covered by the last report, as applicable, through the Tuesday preceding the primary or general election equal or exceed the following thresholds:

<u>Office sought</u>	<u>Contribution threshold</u>
Governor	\$10,000 or more
Other statewide office	\$5,000 or more
General assembly	\$1,000 or more

4.9(3) *County candidate.* A candidate's committee for county office shall file campaign disclosure reports as follows:

a. Election year.

<u>Report due</u>	<u>Covering period</u>
May 19	January 1 through May 14
July 19	May 15 through July 14
October 19	July 15 through October 14
January 19 (next calendar year)	October 15 through December 31 of election year

b. Nonelection year.

<u>Report due</u>	<u>Covering period</u>
January 19 (next calendar year)	January 1 through December 31 of nonelection year

c. Special election.

<u>Report due</u>	<u>Covering period</u>
Five days preceding the election*	Date of initial activity through tenth day prior to the special election

*This report is in addition to the election year reports required under paragraph 4.9(3) "a."

4.9(4) City candidate. A candidate's committee for city office shall file campaign disclosure reports as follows:

a. Election year.

<u>Report due</u>	<u>Covering period</u>
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*	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

*If a runoff election is held.

b. Nonelection year.

<u>Report due</u>	<u>Covering period</u>
January 19 (next calendar year)	January 1 through December 31 of nonelection year

c. Special election.

<u>Report due</u>	<u>Covering period</u>
Five days preceding the election*	Date of initial activity through tenth day prior to the special election

*This report is in addition to the election year reports required under paragraph 4.9(4) "a."

4.9(5) School board or other political subdivision. A candidate's committee for school board or other political subdivision office, except for county office or city office, shall file campaign disclosure reports as follows:

a. Election year.

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

b. Nonelection year.

<u>Report due</u>	<u>Covering period</u>
January 19 (next calendar year)	January 1 through December 31 of nonelection year

c. Special election.

<u>Report due</u>	<u>Covering period</u>
Five days preceding the election*	Date of initial activity through tenth day prior to the special election

*This report is in addition to the election year reports required under paragraph 4.9(5) "a."

4.9(6) State statutory political committee (state political party). A state statutory political committee shall file campaign disclosure reports as follows:

a. Election year.

<u>Report due</u>	<u>Covering period</u>
May 19	January 1 through May 14
July 19	May 15 through July 14
October 19	July 15 through October 14
January 19 (next calendar year)	October 15 through December 31 of election year

b. Nonelection year.

<u>Report due</u>	<u>Covering period</u>
January 19 (next calendar year)	January 1 through December 31 of nonelection year

4.9(7) County statutory political committee (county central committee). A county statutory political committee shall file campaign disclosure reports as follows:

a. Election year.

<u>Report due</u>	<u>Covering period</u>
May 19	January 1 through May 14
July 19	May 15 through July 14
October 19	July 15 through October 14
January 19 (next calendar year)	October 15 through December 31 of election year

b. Nonelection year.

<u>Report due</u>	<u>Covering period</u>
January 19 (next calendar year)	January 1 through December 31 of nonelection year

4.9(8) *State political committee (state PAC)*. A PAC expressly advocating the nomination, election, or defeat of candidates for statewide office or the general assembly or a judge standing for retention shall file campaign disclosure reports as follows:

a. Election year.

<u>Report due</u>	<u>Covering period</u>
May 19	January 1 through May 14
July 19	May 15 through July 14
October 19	July 15 through October 14
January 19 (next calendar year)	October 15 through December 31 of election year

b. Nonelection year.

<u>Report due</u>	<u>Covering period</u>
July 19	January 1 through June 30
January 19 (next calendar year)	July 1 through December 31

4.9(9) *County political committee (county PAC)*. A PAC expressly advocating the nomination, election, or defeat of candidates for county office shall file campaign disclosure reports as follows:

a. Election year.

<u>Report due</u>	<u>Covering period</u>
May 19	January 1 through May 14
July 19	May 15 through July 14
October 19	July 15 through October 14
January 19 (next calendar year)	October 15 through December 31 of election year

b. Nonelection year.

<u>Report due</u>	<u>Covering period</u>
January 19 (next calendar year)	January 1 through December 31 of nonelection year

4.9(10) *City political committee (city PAC)*. A PAC expressly advocating the nomination, election, or defeat of candidates for city office shall file campaign disclosure reports as follows:

a. Election year.

<u>Report due</u>	<u>Covering period</u>
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*	Nine days before the general election through ten days before runoff election
January 19 (next calendar year)	Cutoff date from previously filed report through December 31

*If a runoff election is held.

b. Nonelection year.

<u>Report due</u>	<u>Covering period</u>
January 19 (next calendar year)	January 1 through December 31 of nonelection year

4.9(11) *School board or other political subdivision political committee (school board or other local PAC)*. A PAC 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 campaign disclosure reports as follows:

a. Election year.

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

b. Nonelection year.

<u>Report due</u>	<u>Covering period</u>
January 19 (next calendar year)	January 1 through December 31 of nonelection year

4.9(12) Statewide or local ballot issue committee (ballot issue PAC). A PAC expressly advocating the passage or defeat of a statewide or local ballot issue shall file campaign disclosure reports as follows:

a. Election year.

<u>Report due</u>	<u>Covering period</u>
Five days before election	Date of initial activity or previous report through ten days before election
May 19	Date of initial activity or previous report through May 14
July 19	Date of initial activity or previous report through July 14
October 19	Date of initial activity or previous report through October 14
January 19 (next calendar year)	Cutoff date from previously filed report through December 31

b. Nonelection year.

<u>Report due</u>	<u>Covering period</u>
January 19 (next calendar year)	January 1 through December 31 of nonelection year

4.9(13) Permanent organizations. A permanent organization temporarily engaging in political activity shall organize a political committee and shall keep the funds relating to that political activity segregated from its operating funds. The committee shall file reports on the applicable due dates as required by this rule. The reports shall identify the source of the original funds used for a contribution made to a candidate or a candidate's committee. When the permanent organization ceases to be involved in the political activity, the permanent organization shall dissolve the political committee. "Permanent organization" means an organization that is continuing, stable, and enduring, and was originally organized for purposes other than engaging in election activities.

4.9(14) "Election year" defined. "Election year" means a year in which the name of the candidate or ballot issue appears on a ballot to be voted on by the electors of the state of Iowa. For state and county statutory political committees, "election year" means a year in which primary and general elections are held.

4.9(15) Independent expenditure reporting. An independent expenditure committee that is required to file campaign disclosure reports shall file an initial report at the same time as the committee files its original independent expenditure statement. Form IE-O shall serve as a campaign disclosure report for an independent expenditure committee. Form IE shall serve as a campaign disclosure report for an individual making an independent expenditure.

This rule is intended to implement Iowa Code section 68A.402.

[ARC 0235D, IAB 4/29/26, effective 6/3/26]

351—4.10(68A) Time of filing. A report must be filed with the board on or before 4:30 p.m. on the due date. If the due date falls on a Saturday, Sunday, or holiday on which the board office is closed, the due date is extended to the first working day when the board office is open.

This rule is intended to implement Iowa Code sections 68A.401(1) and 68A.402.

[ARC 0235D, IAB 4/29/26, effective 6/3/26]

351—4.11(68A) Voluntary registration—Form DR-SFA.

4.11(1) *Voluntarily registering a committee.* A committee that has not exceeded the \$1,000 financial filing threshold may file Form DR-SFA for purposes of using the short form “paid for by” attribution statement prior to distributing the published material containing the short form attribution statement.

4.11(2) *Threshold later exceeded.* A person filing Form DR-SFA shall not be required to file a statement of organization or be required to file disclosure reports unless the \$1,000 threshold is later exceeded. A committee that fails to timely file a statement of organization or to timely file disclosure reports after exceeding the \$1,000 threshold may be subject to board sanctions.

4.11(3) *Subsequent elections.* A person who filed Form DR-SFA for one election and then becomes involved in a subsequent election and wants to voluntarily register a committee shall file a new or amended Form DR-SFA that provides information concerning the new election.

This rule is intended to implement Iowa Code sections 68A.201 and 68A.405.

[ARC 0235D, IAB 4/29/26, effective 6/3/26]

351—4.12(68A,68B) Exemption from reporting requirement—reports due within five days of one another. When two disclosure reports are due from the same committee within five days of each other, the activity may be combined into one report. A committee choosing this option shall file a report on or before the second due date that covers the extended reporting period.

This rule is intended to implement Iowa Code section 68A.402.

[ARC 0235D, IAB 4/29/26, effective 6/3/26]

351—4.13(68A,68B) Report forms—summary page (DR-2) and supporting schedules.

4.13(1) *Additional information.* The board may require committees to submit relevant information not specifically delineated in Iowa Code chapter 68A where the disclosure report form asks for information.

4.13(2) *Reporting forms.* The disclosure reports shall be submitted using the forms provided in the board’s electronic filing system. The forms include:

- a. DR-2 — Disclosure Summary Page.
- b. Schedule A — Monetary Receipts.
- c. Schedule B — Monetary Expenditures.
- d. Schedule C — (Reserved).
- e. Schedule D — Incurred Indebtedness.
- f. Schedule E — In-kind Contributions.
- g. Schedule F — Loans Received and Repaid.
- h. Schedule G — Consultant Activity.
- i. Schedule H — Campaign Property.

4.13(3) *Special information required for city, school, or local ballot issue elections.* Committees expressly advocating the election or defeat of a candidate for city or school public office or expressly advocating the passage or defeat of a local ballot issue shall indicate in the designated spaces on the report summary page the date that the election is to be held, the period covered by the disclosure report, and the county responsible for conducting the election.

4.13(4) *Independent expenditure disclosures.* Form IE-O shall serve as a campaign disclosure report for an independent expenditure committee. Form IE shall serve as a campaign disclosure report for an individual making an independent expenditure.

This rule is intended to implement Iowa Code sections 68A.402A and 68A.404.

[ARC 0235D, IAB 4/29/26, effective 6/3/26]

351—4.14(68A,68B) Schedule A - Monetary Receipts.

4.14(1) *Reporting of all monetary receipts; chronological listing.* The committee shall report the amounts of all monetary receipts that are accepted by the committee during the reporting period. If a contribution is returned to a contributor prior to the end of the reporting period and is not deposited into the committee’s bank account, the contribution is deemed to have been rejected and shall not be reported. A contribution that is physically received and either deposited into the committee’s account or not returned

by the end of the reporting period is deemed to have been accepted. The schedule entries shall be listed in chronological order by the date on which the contribution was received.

4.14(2) *Date of contribution—date received.* The schedule shall include the month, day, and year that the contribution was physically received by a person on behalf of the committee. If the contribution is by check, the date of the contribution to be reported is the date the check is physically received by a person on behalf of the committee, even if this date is different from the date shown on the check. For contributions received by mail, the date of the contribution to be reported shall be the date that the recipient physically opens the envelope.

4.14(3) *Name and address of contributor; joint accounts.* The schedule shall include the name and address of each person who has made one or more contributions of money to the committee if the aggregate amount of contributions (either monetary or in-kind) received from that person in the calendar year exceeds \$25, except that the itemization threshold is \$200 for a state statutory political committee and \$50 for a county statutory political committee. In the case of a contribution by check, the contributor name on the disclosure report shall be the name shown as the account name on the account, except that if the check is on a joint account, the contribution shall be presumed to be from the person who signs the check.

4.14(4) *Unitemized contributions through freewill donations.* If the committee does not choose to itemize all contributions under the threshold provided in Iowa Code section 68A.402A, it shall aggregate these contributions, report the aggregate amount as unitemized, and affirm that all aggregated contributions do not individually exceed the threshold. The “date received” to be reported for a freewill donation is the date a representative of the committee takes possession of the proceeds of the collection.

4.14(5) *Relationship to candidate.* In the case of contributions to candidates’ committees, the schedule shall include information indicating whether the contributor is related to the candidate within the third degree of consanguinity or affinity.

4.14(6) *Relationship to candidate—definitions.* For purposes of this rule:

“*Affinity*” means a relative through a current marriage. A husband has the same relation, by affinity, to his wife’s blood relatives as she has to them by consanguinity and vice versa.

“*Consanguinity*” means a relative through descent from common ancestors.

“*Degree of kinship*” is determined by counting upward from one of the persons in question to the nearest common ancestor, and then down to the other person, calling it one degree for each generation in the ascending as well as the descending line.

4.14(7) *Relationship to candidate—example.* Under this rule, a woman’s sister is related to her by consanguinity in the second degree. The sister is thus related to the woman’s husband by affinity in the second degree. Other examples of relationships within the third degree between a contributor and a candidate would be the following: children and stepchildren (first degree); siblings and half-siblings (second degree); grandparents (second degree); grandchildren (second degree); aunts and uncles (third degree); nieces and nephews (third degree); great-grandparents (third degree) and great-grandchildren (third degree), all irrespective of whether the blood relationship is to the candidate or to the candidate’s spouse.

4.14(8) *ID number and check number.* If a contribution to a statewide or general assembly candidate or a judge standing for retention is from a state political committee (state PAC) or state party committee, the candidate receiving the contribution shall include on the candidate’s disclosure report the board-assigned identification number of the contributing committee and the check number by which the contribution was made.

4.14(9) *Fundraiser income.* Contributions arising from the sale of goods or services at a fundraising event shall be designated by marking the indicated space on the schedule.

4.14(10) *Interest and other monetary receipts other than contributions.* If the monetary receipt is not a “contribution,” the name and address of the source of the funds shall be identified in the space provided for the name and address of “contributor,” with a notation as to the purpose of the payment, such as “bank interest.”

4.14(11) *Reverse entries—refunds.* If a committee determines to decline or otherwise return a contribution after it has been deposited, the committee may issue a refund to the contributor, which shall be reported on Schedule A as a reverse entry, reducing the monetary receipts.

This rule is intended to implement Iowa Code section 68A.402.
[ARC 0235D, IAB 4/29/26, effective 6/3/26]

351—4.15(68A,68B) Schedule B - Monetary Expenditures.

4.15(1) *Date expended.* The committee shall report the amounts of all itemized expenditures (expenditures of \$5 or more) made by the committee for the reporting period chronologically by the date expended. The date of the expenditure is the date the check is issued. The month, day, and year of the expenditure shall be provided.

4.15(2) *Name and address of recipient.* The schedule shall include the name and address of each person to whom disbursements, other than loan repayments, were made during the reporting period. (Loan repayments shall be reported on Schedule F.)

4.15(3) *Purpose of expenditure.* The schedule shall include a description of the purpose of each disbursement. The description shall be a clear and concise statement that specifically describes the transaction which has occurred. The following general terms are examples of descriptions that are not acceptable: “expenses,” “reimbursement,” “candidate expense,” “services,” “supplies,” and “miscellaneous expense.” The following are examples of acceptable descriptions: “printing—candidate yard signs,” “printing—PAC membership solicitation letter,” “mailing—candidate brochures,” “reimbursement for candidate lodging to attend campaign event,” or “mileage reimbursement—150 miles @ 25¢ per mile.” A combined description is not acceptable unless sufficient information is provided so that the cost of separate purposes can be discerned, for example, “printing and mailing of 1,000 brochures.”

4.15(4) *Miscellaneous (unitemized) expenses.* Notwithstanding the other provisions of this rule, disbursements of less than \$5 may be shown as “miscellaneous expenses” for the period so long as the aggregate miscellaneous disbursements to any one person during a calendar year do not exceed \$100. If a committee chooses to itemize expenditures that are less than the required itemization threshold, it may do so, but shall either do so for all expenditures or none of the expenditures under the threshold.

4.15(5) *Candidate ID number and committee check number—transactions between committees registered with the board.* If a contribution is made by one Iowa-registered committee to another, the committee making the contribution shall include on the committee’s disclosure report the board-assigned identification number of the recipient candidate’s committee and the check number by which the contribution was made.

4.15(6) *Check transactions required.* All disbursements, including all expenditures and any other withdrawals from committee funds, shall be by check or debit card. Cash withdrawals and “petty cash” accounts are not permitted. Committees’ activities that necessitate cash drawers or other cash transactions shall be conducted and reported as provided by rule 351—4.36(68A,68B).

4.15(7) *Reverse entries—refunds.* If a committee receives a refund of all or part of a disbursement previously made, the committee shall report the refund on Schedule B as a reverse entry, reducing the monetary expenditures. The purpose should include an explanation as to why the refund was made.

4.15(8) *Interest paid; bank charges.* Although repayments of loan principal are reported on Schedule F (more information can be found in rule 351—4.18(68A,68B)), interest payments on loans shall be reported on Schedule B. Bank service charges and fees (e.g., monthly service fees, costs for check printing, returned check charges) shall also be reported and identified on Schedule B.

This rule is intended to implement Iowa Code section 68A.402.
[ARC 0235D, IAB 4/29/26, effective 6/3/26]

351—4.16(68A,68B) Schedule D - Incurred Indebtedness.

4.16(1) *Reporting of debts and obligations other than monetary loans.* The committee shall report all debts and obligations owed by the committee that are in excess of the thresholds in subrule 4.14(3). This applies to any unpaid debt or obligations incurred by the committee for the purchase of a good or service, either as a debt or obligation owed to the immediate provider of the good or service, or as a debt or obligation owed to an individual who initially personally paid for the good or service on behalf of the committee with the expectation of ultimately receiving reimbursement from the committee. This does not include monetary loans, which shall be reported on Schedule F.

4.16(2) *Date incurred; balance owed.* The committee shall report the amounts of all indebtedness owed by the committee at the end of the reporting period chronologically by the date incurred. The date the debt or obligation is incurred is the date on which the committee committed to obtaining the good or service underlying the obligation and shall be reported using the month, day, and year. This date may be earlier than the date the provider of the good or service issues a bill to the committee. For example, if the committee places a printing order, but the printer does not issue a bill until some time after the order is placed, the date that shall be reported as the date the debt was incurred is the date the order is placed, not the date the bill was issued. If the precise amount of the final bill is not known by the time the report is due, the committee shall provide its best estimate as to what the obligation will be, with an indication “(e)” that the amount reported is an estimate. Debts and obligations incurred and reported in a prior reporting period but that remain unpaid as of the end of the current reporting period shall be included, showing the remaining balance on the obligation. Payments of all or part of a previously reported obligation shall be reported on Schedule D.

4.16(3) *Name and address of person to whom the debt or obligation is owed.* The schedule shall contain the name and address of each person to whom an obligation is owed. If the obligation is owed to an individual who initially personally paid for the good or service on behalf of the committee with the expectation of ultimately receiving reimbursement from the committee, the original nature of the obligation shall be provided; the name and address of the original provider of the good or service shall also be provided, unless the nature of the obligation indicates that the obligation is for the anticipated reimbursement for mileage or postage stamps.

4.16(4) *Nature of obligation.* The schedule shall include a description of the nature of each obligation. The description shall be a clear and concise statement that specifically describes the transaction that has occurred. Examples of general terms that are not acceptable are included in subrule 4.15(3).

This rule is intended to implement Iowa Code section 68A.402.

[ARC 0235D, IAB 4/29/26, effective 6/3/26]

351—4.17(68A,68B) Schedule E - In-kind Contributions.

4.17(1) *Reporting of all in-kind contributions; chronological listing.* The committee shall report the amounts of all in-kind contributions that are accepted by the committee during the reporting period in chronological order by the date on which the contribution is received.

4.17(2) *Date of contribution—date received.* The schedule shall include the month, day, and year on which the in-kind contribution was provided to the committee.

4.17(3) *Name and address of contributor.* The schedule shall include the name and address of each person who has made one or more in-kind contributions to the committee if the aggregate amount of contributions (either monetary or in-kind) received from that person in the calendar year exceeds \$25, except that the itemization threshold is \$200 for a state statutory political committee and \$50 for a county statutory political committee.

4.17(4) *Relationship to candidate.* In the case of in-kind contributions to candidates' committees, the schedule shall include information indicating whether the contributor is related to the candidate within the third degree of consanguinity or affinity as defined in subrule 4.14(5).

4.17(5) *Description of in-kind contribution; loaned equipment as in-kind contribution.*

a. The schedule shall include a description of the good or service contributed to the committee in kind. The description shall be a clear and concise statement that specifically describes the transaction that has occurred. Examples of general terms that are not acceptable are included in subrule 4.15(3).

b. A committee's use of equipment owned by another organization, committee, or individual is reportable as an in-kind contribution. Equipment includes but is not limited to computers, copy machines, office space, and printers.

4.17(6) *Fair market value.* The committee shall report the actual value of the good or service rendered. However, if the actual value is unknown, the committee may use the estimated fair market value.

4.17(7) *Fundraiser item.* Goods or services contributed in kind for sale at a fundraising event shall be designated by marking the indicated space on the schedule.

4.17(8) *Unitemized in-kind contributions.* Notwithstanding the other provisions of this rule, in-kind contributions with a fair market value less than the itemization threshold noted in subrule 4.17(3) may be reported as “unitemized in-kind contributions.”

This rule is intended to implement Iowa Code section 68A.402.

[ARC 0235D, IAB 4/29/26, effective 6/3/26]

351—4.18(68A,68B) Schedule F - Loans Received and Repaid.

4.18(1) *Reporting of monetary loans (not debts and obligations for goods and services).* The committee shall report all loan activity made to or repaid by the committee during the reporting period. This applies to any loan of money that is deposited into the committee’s accounts. However, other debts and obligations owed for the provision of goods or services to the committee (that are not monetary advances) shall be reported on Schedule D.

4.18(2) *Report of lump sum of unpaid loans carried over from last report.* The schedule shall contain a beginning entry of the total unpaid loans as of the last report. Loans received and itemized on prior reports should not be re-itemized on the current report, except as necessary to indicate repayment activity.

4.18(3) *Date received.* The schedule shall include the month, day, and year the loan was physically received by a person on behalf of the committee. If the loan was by check, the date of the loan to be reported is the date the check is physically received by a person on behalf of the committee, even if this date is different from the date shown on the check.

4.18(4) *Date paid.* Full or partial loan repayments made by the committee shall be reported using the month, day, and year. The date of the repayment is the date the check is issued. Full or partial loan repayments shall be shown on this schedule and should not be reported on Schedule B. However, loan interest payments shall be reported on Schedule B (more information can be found in rule 351—4.15(68A,68B)) and not on Schedule F. Loans that are forgiven in full or in part are considered in-kind contributions and shall be itemized on Schedule E, with a cross-reference entry in the space provided on Schedule F.

4.18(5) *Name and address of lender.* The schedule shall include the name and address of each person who has made one or more loans of money to the committee during the reporting period, or to whom the committee makes a loan repayment during the reporting period. When the original source of the money is a third party (such as a bank that loans money to an individual who loans it to the committee) or if a third party has personally paid and assumed a loan from the original lender (such as an individual who pays off the loan to the bank with the expectation of receiving the loan repayment from the committee), the report shall also identify the name and address of the third party.

4.18(6) *Relationship to candidate.* In the case of monetary loans to candidates’ committees, the schedule shall include information indicating whether the lender is related to the candidate within the third degree of consanguinity or affinity, as defined in subrule 4.14(5).

This rule is intended to implement Iowa Code section 68A.402.

[ARC 0235D, IAB 4/29/26, effective 6/3/26]

351—4.19(68A) Schedule G - Breakdown of Monetary Expenditures by Consultants.

4.19(1) *Reporting consultant expenditures.* A committee that enters into a contract with a consultant for future or continuing performance shall be required to report expenditures made to the consultant and the nature of the performance of the consultant that is expected to be received by the committee. A committee is required to report in Part 1 of Schedule G any contracts with consultants that it has negotiated, the complete name and address of the consultant, the period of time during which the contract is in effect, and estimates of performance to be derived from the contract. Expenditures made to the consultant during a reporting period shall be reported with all other expenditures on Schedule B, and debts incurred with the consultant during the reporting period shall be reported with all other debts on Schedule D. Additionally, a detailed breakdown of the expenditures made by the consultant in furtherance of the contract with the committee shall be reported by the committee in Part 2 of Schedule G and shall include the date, purpose, and amount of the expenditure. The description of the purpose of the expenditure shall be consistent with the provisions of subrule 4.15(3).

4.19(2) *Definitions.* For purposes of this rule:

“*Contract*” means an oral or written agreement between two parties for the supply or delivery of specific services in the course of the campaign.

“*Estimate of performance*” means a clear description of the services the committee reasonably expects to receive or the benefit the committee reasonably expects to derive during the period of the contract.

“*Nature of performance*” means a clear description of the specific services received or benefit derived as the result of a contract with a consultant.

“*Performance*” means the execution or fulfillment of the contractual agreement.

This rule is intended to implement Iowa Code sections 68A.102(9) and 68A.402A.

[ARC 0235D, IAB 4/29/26, effective 6/3/26]

351—4.20(68A,68B) Schedule H - Campaign Property.

4.20(1) *Ongoing inventory.* Equipment, supplies, or other materials purchased with campaign funds or received in kind are campaign property. Campaign property, other than consumable campaign property, with a value of \$500 or more when acquired by the committee shall be listed on the inventory section of Schedule H. The property shall be listed on each report until it is disposed of by the committee or its residual value falls below \$100, so long as the property is listed with a value of less than \$100 on the report immediately following its depreciation below that threshold. For in-kind contributions, the date received shall be the date on which the committee attained physical possession of the property. The committee shall provide the month, day, and year of the purchase or attainment of physical possession. The schedule shall include the purchase price of property purchased by the committee and the actual or estimated fair market value of property received as an in-kind contribution, as well as the actual or estimated current fair market value of the property at the end of the current reporting period.

4.20(2) “*Consumable campaign property*” defined. “Consumable campaign property” means stationery, yard signs, and other campaign materials that have been permanently imprinted to be specific to a candidate or election. For consumable campaign property purchased by the committee, the date purchased shall be the earlier of the date the committee attained physical possession of the property or the date the committee issued payment for the property.

4.20(3) *Sales or transfers of campaign property.* Schedule H shall include information regarding the sale or transfer of campaign property, other than consumable campaign property, that occurred during the current reporting period. The information shall include the month, day, and year of the transaction; the name and address of the purchaser or donee; and a description of the property. If the property is sold, the information shall include the sale price received; if the property is donated, the information shall include the fair market value of the property at the time of the transfer.

This rule is intended to implement Iowa Code sections 68A.304 and 68A.402.

[ARC 0235D, IAB 4/29/26, effective 6/3/26]

351—4.21(68A) Filing of reconciled bank statement. A candidate, a committee, an independent expenditure committee, or a sole individual filing Form IE-I may be required to submit a copy of a bank statement including a reconciliation to justify outstanding checks and other discrepancies between the ending balance on the bank statement and the ending balance on a statement or report when requested to do so by the board. The board may impose sanctions against a person for failing to file a requested reconciled bank statement.

This rule is intended to implement Iowa Code sections 68A.402A and 68B.32A(4).

[ARC 0235D, IAB 4/29/26, effective 6/3/26]

351—4.22(68A,68B) Verification of reports; incomplete reports.

4.22(1) Board staff will review and audit each disclosure report. The board may contact other parties to verify the accuracy and completeness of the reports. The board may contact a representative of the committee and other parties to determine the authenticity of information provided on filed reports.

4.22(2) If, upon review, board staff determines that a report is incomplete because required information has been omitted or has been incorrectly reported, staff shall communicate the deficiencies. A failure to satisfactorily respond to or to remedy the error or omission may be grounds for a violation of Iowa Code section 68A.402 as a failure to file a report that conforms to the requirements of Iowa law.

This rule is intended to implement Iowa Code sections 68A.402 and 68B.32A.
[ARC 0235D, IAB 4/29/26, effective 6/3/26]

351—4.23(68A,68B) Amendment—statements, disclosure reports and notices. A committee may amend a previously filed statement of organization, disclosure report, or notice of dissolution. To amend a previously filed statement, report, or notice, the committee shall file an amended document on the approved form and shall designate on the form in the space provided, if applicable, that the document being filed is an amendment to a previously filed statement, report, or notice. The term “amended document” as used in this rule shall mean a document on forms issued by the board that includes only the information that is being added, deleted, or changed.

This rule is intended to implement Iowa Code section 68A.402.
[ARC 0235D, IAB 4/29/26, effective 6/3/26]

351—4.24(68A) Reporting of state party building fund transactions.

4.24(1) Reporting requirements. Pursuant to Federal Election Commission Advisory Opinion 2004-28, the board will permit a state statutory political committee (state party committee) to receive contributions from corporations, insurance companies, and financial institutions when those contributions are placed in the state party building fund account and used to pay for costs associated with the building, and all transactions involving the fund are disclosed pursuant to this rule.

4.24(2) Period covered. A state party building fund report shall cover the time period from January 1 through December 31 of the previous year.

4.24(3) Information to be disclosed. The following information shall be disclosed on a state party building fund report:

- a. The name and address of the state party committee.
- b. The name and address of each person or entity making a contribution in excess of \$200, or contributions in the aggregate that exceed \$200, during the period covered. If no contributions were received, the report shall disclose \$0 as contributions received.
- c. The month, day, year, and the amount of the contribution. If aggregate contributions from one person or entity exceed \$200, the amount to be disclosed shall be the total amount received from that person or entity for the period covered, and the date shall be the date of the last contribution.
- d. The total amount of all contributions of \$200 or less received during the period covered, which may be disclosed as being received from “unitemized” with the date of the contribution being the last day of the reporting period. If a fund chooses to itemize contributions that are less than the required itemization threshold, it may do so but shall either do so for all contributions or none of the contributions under the threshold.
- e. The name and mailing address of each person or entity to whom an expenditure that exceeds \$200 is made, or expenditures in the aggregate that exceed \$200 during the period covered. If no expenditures were made from the fund, the report shall disclose \$0 as expenditures made.
- f. The month, day, and year and the amount of the expenditure. If aggregate expenditures that exceed \$200 are made to one person or entity, the amount shall be the total amount made to that person for the period covered and the date shall be the date of the last expenditure.
- g. The total amount of all expenditures of \$200 or less made during the period covered, which may be disclosed as being expended to “unitemized” with the date of the expenditure being the last day of the reporting period. If the fund chooses to itemize expenditures that are less than the required itemization threshold, it may do so, but shall either do so for all expenditures or none of the expenditures under the threshold.

h. The signature and date of the individual filing the state party building fund report.

4.24(4) Time of filing. A state party building fund report shall be filed no later than January 31 of each year. If January 31 falls on a weekend or holiday on which the board office is closed, the due date shall be extended to the next working day when the board office is open.

4.24(5) Failure to file. If the board determines a state party committee has failed to timely file a state party building fund report, the state party committee is subject to board sanctions.

This rule is intended to implement Iowa Code sections 68A.402A(1) “k” and 68A.503.

[ARC 0235D, IAB 4/29/26, effective 6/3/26]

351—4.25(68A,68B) Legitimate expenditures of campaign funds.

4.25(1) Expenses that may be paid from campaign funds for campaign purposes include but are not limited to the following items, so long as the items are for the sole purpose of promoting or enhancing the candidacy of the candidate:

- a.* Electronic media advertising, such as radio, television, and Internet.
- b.* Printed advertising, such as newspaper, magazine, newsletter, and shopper advertising.
- c.* Printed promotional materials, such as brochures, flyers, invitations, stationery, envelopes, reply cards, return envelopes, campaign business cards, direct mailings, buttons, stickers, bumper stickers, pencils, pens, balloons, notepads, magnets, key chains, and articles of clothing that include political advertising.
- d.* Campaign signs, such as yard signs, car signs, and billboards.
- e.* Travel and lodging expenses of campaign workers for campaign purposes and political party activities. Travel and lodging expenses for a candidate to attend a national political party convention are also permitted.
- f.* Contributions to political party committees.
- g.* The purchase of tickets to a meal for the candidate and one guest. However, the purchase or rental of clothing to attend an event is not a permissible campaign expenditure.
- h.* General campaign expenditures, such as printing; mailing; office supplies; photographs; gambling permits; fundraiser prizes; and telephone, Internet, and computer services.
- i.* Purchase or lease of campaign equipment, such as copy machines, telephones, computer hardware, software, and printers.
- j.* Purchase or lease of campaign office space, parking lots, or storage space and payment for campaign office utilities and maintenance.
- k.* Payment of salaries, fringe benefits, bonuses, and payroll taxes of paid campaign staff. Family members who perform actual work or services for a campaign and are not the candidate, candidate's spouse, or candidate's dependent children may be compensated for such work or services.
- l.* Payment for check printing and financial institution banking service charges. Banking service charges include but are not limited to the costs of maintaining a committee bank account.
- m.* Lease or rental of a campaign vehicle, provided that a detailed trip log that provides dates, miles driven, destination, and purpose is maintained. Noncampaign miles shall be reimbursed to the committee at an amount not to exceed the current rate of reimbursement allowed under the standard mileage rate for computations of business expenses pursuant to the Internal Revenue Code. The purchase of a campaign vehicle is prohibited.
- n.* Reimbursement to candidates and campaign workers for mileage driven for campaign purposes in a personal vehicle, provided that a detailed trip log that provides dates, miles driven, destination and purpose is maintained. Reimbursement shall be paid at an amount not to exceed the current rate of reimbursement allowed under the standard mileage rate for computations of business expenses pursuant to the Internal Revenue Code.
- o.* Payment for food expenses and supplies for campaign-related activities, such as the purchase of food, beverages, and table service for fundraising events or campaign volunteers. However, except as provided in paragraph 4.25(1) "h," the purchase of tickets for meals or fundraising events for other candidates is prohibited, and the purchase of groceries for the candidate or candidate's family is also prohibited. Payment for meals for the candidate is permitted as an allowable expenditure for campaign purposes if the meal was associated with campaign-related activities.
- p.* Payment of civil penalties and hearing costs assessed by the board.
- q.* Payment for the services of attorneys, accountants, consultants, or other professional persons when those services relate to campaign activities.
- r.* Subscriptions to newspapers and periodicals that circulate within the area represented by the office that a candidate is seeking or holds that contain information of a general nature about the state or political subdivision, and subscriptions that contain information useful to all candidates, such as those to national news outlets.

- s. Membership in service organizations, including a local chamber of commerce.
- t. Repayment of loans made to the committee. Candidates who make loans to their own committees shall not charge interest on the loans.
- u. Purchase of reports of other candidates and political committees so long as the reports' contents are not used for solicitation or commercial purposes.
- v. Donations 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 the donation.
- w. Contributions to federal, state, county, and city political party committees.
- x. Refunds to contributors when a contribution has been accepted in error or when a committee chooses to dispose of leftover funds by refunding them in prorated shares to contributors.
- y. Payment for items with a purchase price not to exceed \$250 per person that are presented to committee workers in recognition of services to the committee.
- z. Expenses incurred with respect to an election recount as provided in Iowa Code section 50.48.
- aa. The sharing of information in any format, such as yard sign locations, email lists, or lists of registered voters, with another candidate's committee.

4.25(2) Expenses that may be paid from campaign funds for educational and other expenses associated with the duties of office include but are not limited to the following items:

- a. Purchase or lease of office supplies and equipment, such as paper, copy machines, telephones, facsimile machines, computer hardware, software, and printers.
- b. Travel, lodging, and registration expenses associated with attendance at an educational conference of a state, national, or regional organization whose memberships and officers are primarily composed of state or local government officials or employees.
- c. Meals and other expenses incurred in connection with attending a local meeting to which the officeholder is invited and attends due to the officeholder's official position as an elected official.
- d. Purchases of small, incidental items such as pencils, pens, rulers, and bookmarks provided to members of the public touring the offices of the state or a political subdivision. Such items, if intended for distribution on public property, shall not expressly advocate the election or defeat of a candidate or the adoption or defeat of a ballot issue as prohibited in Iowa Code section 68A.505. For example, a bookmark bearing the state seal could be distributed on public property, while a bookmark that identified the donor as a candidate for office could not.
- e. Gifts purchased for foreign dignitaries when the officeholder is part of an official trip out of the country, such as a trade mission or exchange program.
- f. Printing of additional stationery and supplies above the standard allotment of the state or political subdivision.

4.25(3) Expenses that may be paid from campaign funds for constituency services include but are not limited to the following items:

- a. Mailings and newsletters sent to constituents, including holiday and other greeting cards.
- b. Polls and surveys conducted to determine constituent opinions.
- c. Travel expenses incurred in communicating with members of an elected official's constituency, provided that a detailed trip log with dates, miles driven, destination, and purpose is maintained. Mileage reimbursement shall be paid at an amount not to exceed the current rate of reimbursement allowed under the standard rate for computations of business expenses pursuant to the Internal Revenue Code. However, meal expenses are not allowable as expenses associated with constituency services under any circumstances.

This rule is intended to implement Iowa Code sections 68A.301, 68A.302, and 68A.303.

[ARC 0235D, IAB 4/29/26, effective 6/3/26]

351—4.26(68A) Transfers between candidates.

4.26(1) *Transfer of assets between different candidates.* A candidate's committee may transfer an asset to a candidate's committee established by a different candidate so long as the recipient committee

pays the transferring committee the fair market value of the asset and the transaction is properly disclosed on each committee's disclosure report.

4.26(2) *Transfer of assets for same candidate.* A candidate's committee may transfer funds, assets, loans, and debts to a committee established for a different office when the same candidate established both committees. A candidate seeking to transfer funds, assets, loans, or debts under this rule shall file either an amended statement of organization disclosing information for the new office sought or register a new committee regardless of whether the \$1,000 financial filing threshold for the new office will be exceeded.

This rule is intended to implement Iowa Code section 68A.303.

[ARC 0235D, IAB 4/29/26, effective 6/3/26]

351—4.27(68A) Independent expenditure requirements.

4.27(1) *Filing of independent expenditure statement.* Any person except a candidate, a committee filing a statement of organization, a federal committee, or an out-of-state committee that makes one or more independent expenditures in excess of \$1,000 in the aggregate shall file Form IE-O. A sole individual making one or more independent expenditures in excess of \$1,000 in the aggregate shall file Form IE-I. A committee that has registered by filing a statement of organization shall disclose an independent expenditure on the appropriate campaign disclosure report.

4.27(2) *Independent expenditure reporting.* When applicable under Iowa Code section 68A.404 and this rule, Form IE-O shall be filed by a person and Form IE-I shall be filed by a sole individual. Both forms shall be filed electronically within 48 hours of making the independent expenditure exceeding \$1,000 in the aggregate or within 48 hours of disseminating the communication, whichever is earlier. An independent expenditure is deemed made at the time the cost is incurred regardless of whether or not the costs have been billed.

4.27(3) *Failure to file.* Failure to timely file either independent expenditure form shall be subject to the imposition of civil penalties pursuant to subrule 4.59(7).

4.27(4) *Attribution statement applicable.* Any person who makes an independent expenditure in any amount shall comply with the appropriate "paid for by" attribution statement requirements pursuant to Iowa Code section 68A.405 and rule 351—4.38(68A).

This rule is intended to implement Iowa Code section 68A.404.

[ARC 0235D, IAB 4/29/26, effective 6/3/26]

351—4.28(68A) Contributions and independent expenditures by foreign nationals.

4.28(1) *Prohibition.* A foreign national shall not, directly or indirectly, make a contribution to a candidate or to a committee organized under Iowa Code chapter 68A. Foreign nationals are also prohibited from making independent expenditures in relation to any state or local election in Iowa.

4.28(2) *Acceptance of campaign contributions and donations from foreign nationals.* No person shall knowingly accept or receive a campaign contribution from a foreign national. No person shall knowingly accept a monetary donation from a foreign national for purposes of making an independent expenditure.

4.28(3) *Participation by foreign nationals in decisions involving election-related activity.* A foreign national shall not, directly or indirectly, participate in the decision-making process of any person with regard to such person's campaign-related activities, including making contributions, donations, or expenditures in connection with elections for state or local office, ballot issues, or decisions involving the administration of a committee.

This rule is intended to implement Iowa Code section 68A.404(2) "c."

[ARC 0235D, IAB 4/29/26, effective 6/3/26]

351—4.29(68A,68B) Contributions by minors. Persons under 18 years of age may make contributions to a candidate or political committee if all of the following conditions exist:

4.29(1) The decision to contribute is made knowingly and voluntarily by the minor;

4.29(2) The funds, goods, or services contributed are owned or controlled exclusively by the minor, such as income earned by the minor, the proceeds of a trust for which the minor is the beneficiary, or a savings account opened and maintained exclusively in the minor's name; and

4.29(3) The contribution is not made from the proceeds of a gift, the purpose of which was to provide funds to be contributed, or is not in any other way controlled by another person.

This rule is intended to implement Iowa Code section 68A.404.

[ARC 0235D, IAB 4/29/26, effective 6/3/26]

351—4.30(68A,68B) Funds from unknown source prohibited; subsequent identification of source; notice to contributors.

4.30(1) *Anonymous contributions in excess of \$25 prohibited.* No person shall make a contribution in excess of \$25 to a committee without providing the person's name and address to the committee.

4.30(2) *Escheat to the state.* Any contribution in excess of \$25 from an unknown source or campaign funds in excess of \$25 that cannot be accounted for and reconciled shall escheat to the state of Iowa. A committee required to escheat shall do so by depositing the funds into the committee's campaign account and issuing a committee check to "State of Iowa" in the same amount. The committee check shall be sent to the board office for processing and transfer to the office of the treasurer of state, which shall deposit the check into the general fund.

4.30(3) *Subsequent identification of source.* A committee discovering the source of any funds that have been escheated to the state may make an application to the board for a return of the funds if the following requirements are met:

- a. The committee has not dissolved;
- b. Documentation of the name and address of the source is provided;
- c. The amount requested to be returned is in excess of \$100; and
- d. The application is made within 90 days of the date of the deposit in the general fund of the state of Iowa.

4.30(4) *Notice at fundraising event.* A person requested to make a contribution at a fundraising event shall be advised that it is illegal to make a contribution in excess of \$25 unless the person making the contribution also provides the person's name and address. Notice may be made orally or in a written statement that is displayed at the fundraising event.

This rule is intended to implement Iowa Code section 68A.501.

[ARC 0235D, IAB 4/29/26, effective 6/3/26]

351—4.31(68A) Information required for contributions from a trust.

4.31(1) *Prohibition on contributions in the name of another.* A contribution to a committee by a trustee solely in the name of the trust constitutes a contribution in the name of another person prohibited by Iowa Code section 68A.502 unless the recipient committee publicly discloses the contribution as provided in this rule.

4.31(2) *Living or revocable trust.* If the contribution involves a trust identified as a revocable trust or a living trust that does not file a separate trust tax return and whose federal tax ID number is the same as the social security number of the grantor who creates the trust and who is also a trustee, the contribution shall be reported by the recipient committee as being made by the "(name) revocable (or living) trust."

4.31(3) *Other trusts.* For a contribution involving a trust that does not qualify under subrule 4.31(2), the recipient committee shall identify the trust, the trustee, and the trustor.

4.31(4) *Registering a committee.* A trust, except for a living or revocable trust, that raises or spends more than \$1,000 for campaign activities shall register a PAC and shall file disclosure reports. A trust, except for a living or revocable trust, that makes a one-time contribution in excess of \$1,000 may file Form DR-OTC in lieu of filing a statement of organization and filing disclosure reports.

This rule is intended to implement Iowa Code sections 68A.402(6) and 68A.502.

[ARC 0235D, IAB 4/29/26, effective 6/3/26]

351—4.32(68A) Contributions from political committees not organized in Iowa.

4.32(1) *Definition.* Iowa committees may receive contributions from committees organized outside Iowa provided the out-of-state committee complies with either subrule 4.32(2) or 4.32(3). For purposes of this rule, "out-of-state committee" means a committee that is registered with the campaign enforcement

agency of another state or is registered with the Federal Election Commission. For purposes of this rule, “contribution” does not include an item purchased at fair market value from an Iowa committee.

4.32(2) Regular filings. Out-of-state committees may choose to comply with the regular disclosure filing requirements in Iowa Code sections 68A.201 and 68A.402 by filing a statement of organization and periodic disclosure reports.

4.32(3) Verified statement of registration. In lieu of regular filings referenced in subrule 4.32(1), the out-of-state committee shall file with the board a verified statement registration form (VSR) for each contribution in excess of \$50. The VSR shall contain the following information:

- a. The complete name, mailing address, email address, and telephone number of the out-of-state committee;
- b. The state or federal agency with which the out-of-state committee is registered;
- c. All parent entities or other affiliates or sponsors of the out-of-state committee;
- d. The purpose of the out-of-state committee;
- e. The name, mailing address, email address, and telephone number of an Iowa resident authorized to receive service on behalf of the out-of-state committee;
- f. The name and mailing address of the Iowa recipient committee;
- g. The date and amount of the contribution, including description if the contribution is in-kind; and
- h. An attested statement that the jurisdiction with which the out-of-state committee is registered has reporting requirements substantially similar to those of Iowa Code chapter 68A. The statement shall include confirmation that the contribution is made from an account that does not accept contributions prohibited by Iowa Code section 68A.503 unless the contribution from the out-of-state committee is made to an Iowa ballot issue committee.

4.32(4) When filed. The VSR shall be filed with the board on or before the fifteenth day after the date of the contribution. For purposes of this rule, “date of the contribution” means the day, month, and year the contribution check is dated. If the board deems it necessary, a copy of any contribution check may be required to be filed within ten days after notice by the board.

4.32(5) Enhanced filing. An out-of-state committee determining that the jurisdiction under which the committee is registered does not have reporting requirements substantially similar to those of Iowa Code chapter 68A may choose to comply by enhancing the committee’s filing in the other jurisdiction. The enhanced filing shall meet the reporting requirements of Iowa Code chapter 68A for the reporting period during which contributions to Iowa committees are made. The report shall cover a period of at least one month. An out-of-state committee choosing this option shall comply with the VSR procedures in subrule 4.32(3) and affirm that the report has been enhanced to satisfy the Iowa reporting requirements.

This rule is intended to implement Iowa Code section 68A.201A.

[ARC 0235D, IAB 4/29/26, effective 6/3/26]

351—4.33(68A) Reporting of earmarked contributions. A political committee or a political party committee is permitted to receive a contribution that is earmarked to be donated to another committee. A political committee or political party committee receiving and transferring an earmarked contribution is required to list on its disclosure report the name of the contributor and the name of the candidate or committee for which the contribution is earmarked. The political committee or political party committee shall notify the recipient committee in writing of the name of the individual contributor and the name of the committee that originally received the contribution. The committee ultimately receiving the earmarked contribution shall disclose on its disclosure report both the name of the individual contributor and the name of the committee that originally received and then transferred the earmarked contribution. A ballot issue committee is not permitted to transfer earmarked contributions except to another ballot issue committee.

This rule is intended to implement Iowa Code section 68A.402.

[ARC 0235D, IAB 4/29/26, effective 6/3/26]

351—4.34(68A) Copies of reports filed by 527 committees. If a 527 committee notifies the board that it is filing reports with the Internal Revenue Service, the 527 committee will be deemed in compliance with Iowa Code section 68A.401A. The board will then share a link on its website to the reports filed with the Internal Revenue Service or otherwise post the Internal Revenue Service reports on its website.

This rule is intended to implement Iowa Code section 68A.401A.
[ARC 0235D, IAB 4/29/26, effective 6/3/26]

351—4.35(68A) Permanent organizations forming temporary political committees; one-time contributor filing Form DR-OTC.

4.35(1) *Form DR-OTC.* A permanent organization that makes a one-time contribution in excess of \$1,000 to a committee may, in lieu of filing a statement of organization, disclosure reports, and a notice of dissolution, file Form DR-OTC. The following information shall be disclosed on Form DR-OTC:

- a. The name and address of the organization making the contribution.
- b. The name and address of a contact person for the organization.
- c. The name and address of the committee receiving the contribution. If the contribution is to a candidate or a candidate's committee, the source of the original funds used to make the contribution shall be disclosed.
- d. The date and amount of the contribution. If the contribution is an in-kind contribution, a description of the provided goods or services must be included.
- e. The date of election and the county in which the recipient committee is located if the committee is a county or local committee.
- f. The date and signature of the person filing Form DR-OTC. A Form DR-OTC that is filed electronically using the board's website is deemed signed when filed.

4.35(2) *Multiple contributions.* A permanent organization that makes more than one contribution in a calendar year is not eligible to file Form DR-OTC and is required to file a statement of organization and disclosure reports if the contributions cross the financial threshold requiring committee registration.

4.35(3) *Time of filing.* Form DR-OTC shall be filed with the board on or before 11:59 p.m. on the tenth day after the one-time contribution in excess of \$1,000 is made. If the tenth day falls on a day on which the board office is closed, the filing deadline is extended to the next working day when the board office is open.

4.35(4) *Failure to register.* If the board discovers that a permanent organization has become subject to the provisions of Iowa Code chapter 68A but did not timely file a statement of organization or file Form DR-OTC, as applicable, the permanent organization may be subject to board sanctions.

4.35(5) *Partial refund of contribution.* A committee that receives a contribution from a permanent organization that causes the organization to become subject to the provisions of Iowa Code chapter 68A may refund all or part of a contribution to the organization so as to reduce the contribution to \$1,000 or less and eliminate the organization's filing obligations.

This rule is intended to implement Iowa Code sections 68A.102(18) and 68A.402.
[ARC 0235D, IAB 4/29/26, effective 6/3/26]

351—4.36(68A) Cash transactions. All disbursements, including all expenditures and any other withdrawals from committee funds, shall be by check, debit card, or credit card. Cash withdrawals and "petty cash" accounts are not permitted. If a fundraising activity necessitates a cash drawer, the committee may issue a check payable to the committee treasurer or chairperson registered with the board or the candidate. The purpose of the expenditure shall be reported on Schedule B as "cash advance for (describe activity, e.g., concession stand cash drawer)." Upon completion of the fundraising activity, the committee shall redeposit the same amount as that which was advanced into the committee account. The redeposit shall be reported as a reverse entry on Schedule B as a "redeposit of cash advance for (describe activity)." The proceeds of the fundraising activity (excluding the cash advance) shall be reported on Schedule A.

This rule is intended to implement Iowa Code sections 68A.203 and 68A.402A.
[ARC 0235D, IAB 4/29/26, effective 6/3/26]

351—4.37(68A,68B) Recordkeeping.

4.37(1) *Copies of reports.* A committee shall preserve a copy of every report it files for at least three years following the filing of the report.

4.37(2) *Supporting documentation.*

a. The documentation that supports a committee's disclosure report shall be preserved by the committee for at least five years after the due date of the report; however, a committee is not required to preserve these records for more than three years from the certified date of dissolution of the committee. At a minimum, the supporting documentation shall consist of all of the following:

b. A ledger or similar recordkeeping device that details all contributions received by the committee. This record shall include the name and address of each person making a contribution in excess of \$25 with the corresponding date and amount of the contribution. In lieu of or in addition to a ledger, the committee may record contributions received through a receipt book or other method of individually documenting the contributions, such as by making and keeping copies of the contribution checks.

c. The check register for the committee's account(s).

d. Bank statements for the committee's account(s).

e. Copies of canceled or duplicate checks for committee expenditures, if available.

f. Copies of bills or receipts for committee expenditures.

g. For committees that pay reimbursement for committee-related mileage, copies of vehicle mileage logs, including travel dates, distance driven, and travel purpose (description of event or activity). For a candidate's committee that leases a vehicle, the mileage log shall detail all mileage driven on the vehicle, including non-committee-related mileage.

4.37(3) *Records forwarded.* An officer of a committee who is replaced by another officer shall forward within seven days any committee records to the subsequently appointed or elected committee officer. The board may grant an extension of time for good cause. Failure to forward records pursuant to this rule may subject the former officer to board sanctions.

This rule is intended to implement Iowa Code sections 68A.203, 68A.302, 68A.402, 68A.403 and 68B.32A.

[ARC 0235D, IAB 4/29/26, effective 6/3/26]

DIVISION III
POLITICAL MATERIAL—ATTRIBUTION STATEMENTS

351—4.38(68A) Political attribution statement.

4.38(1) *Required content.* Published material that expressly advocates for or against a clearly identified candidate or ballot issue shall contain a statement identifying the person paying for the published material. This statement is referred to as the "attribution statement."

4.38(2) *Registered committee.* If the person paying for the published material is a committee that has filed a statement of organization, the words "paid for by" and the name of the committee shall appear on the material. An independent expenditure committee is not a registered committee.

4.38(3) *Individual, married couple, or unregistered candidate's committee.* If the person paying for the published material is an individual, the words "paid for by" and the name and address of the individual shall appear on the material. Published material that is jointly paid for by a married couple shall include the words "paid for by" and the name and address of one member of the married couple. For purposes of this rule, "individual" includes a candidate who has not filed a statement of organization to register a committee.

4.38(4) *Multiple individuals.* If more than one individual paid for the published material, the words "paid for by" and the names and addresses of the individuals shall be included.

4.38(5) *Organization or unregistered political committee.* If the person paying for the published material 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. For purposes of this rule, "organization" includes an organization advocating the passage or defeat of a ballot issue but that has not filed a statement of organization to register a political committee.

4.38(6) *Corporations.* If the person paying for the published material 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.

4.38(7) *Independent expenditures.* A person, including a sole individual, making an independent expenditure shall provide the attribution statement according to the appropriate category under this rule. The attribution statement shall also include a statement that the published material was not authorized by any candidate, candidate's committee, or ballot issue committee.

This rule is intended to implement Iowa Code section 68A.405.

[ARC 0235D, IAB 4/29/26, effective 6/3/26]

351—4.39(68A) Specific items exempted from or subject to attribution statement requirement; multiple pages.

4.39(1) *Items exempted from requirement.* The requirement to place a “paid for by” attribution statement does not apply to the following:

- a. Editorials or news articles of a media organization that are not paid advertisements.
- b. Small items upon which the inclusion of the attribution statement would be impracticable, such as bumper stickers, pins, buttons, pens, pencils, emery boards, matchbooks and, except as set out in subrule 4.39(2), other items that are smaller than 2 inches by 4 inches.
- c. T-shirts, caps, and other articles of clothing that expressly advocate for or against a candidate or ballot issue.
- d. Radio advertisements, live telephone calls, or autogenerated telephone messages.
- e. Published material placed by an individual who acts independently and spends \$100 or less of the individual's own resources to expressly advocate the passage or defeat of a ballot issue.

4.39(2) *Items subject to requirement.* The requirement to place a “paid for by” attribution statement applies to published material. The term “published material” means any newspaper, magazine, shopper, outdoor advertising facility, poster, direct mailing, brochure, website, campaign sign, television, video, or motion picture advertising. “Published material” includes all of the following:

- a. Advertising in a newspaper, magazine, shopper, or other periodical. An attribution statement shall be included regardless of the size of the material.
- b. Mailings and handouts. Direct mailings, flyers, brochures, postcards, or any other form of published material that is physically distributed and that is larger than 2 inches by 4 inches and not otherwise exempt in this rule shall include an attribution statement.
- c. Campaign websites. A blog that is not owned or controlled by a candidate or committee is not required to include an attribution statement disclosing who paid for the costs of the blog, but a political advertisement on a blog is required to include the appropriate attribution statement disclosing who paid for the advertisement.
- d. Campaign signs. Campaign signs smaller than 32 square feet on one side shall be exempt from the attribution statement requirement. However, a campaign sign placed on a building or vehicle shall contain the appropriate attribution statement regardless of the size of the sign.
- e. Television, video, and motion picture advertising. The attribution statement shall be displayed on the advertisement in a clearly readable manner for at least four seconds.
- f. Printed or electronic general public political advertising. For purposes of this rule, “printed or electronic general public political advertising” means a communication that is distributed by a candidate, candidate's committee, PAC, state or county statutory political committee, or a person making an independent expenditure that:

- (1) Includes express advocacy,
- (2) Is distributed to 100 or more individuals, and
- (3) Costs more than \$1,000 in the aggregate.

4.39(3) *Multiple pages.* If the published material consists of more than one page, the “paid for by” attribution statement need only appear on one page of the material. For a campaign website, the attribution statement need only appear on the homepage of the site. A notepad need only include the attribution statement on the pad and not on each individual page of the pad.

This rule is intended to implement Iowa Code section 68A.405.

[ARC 0235D, IAB 4/29/26, effective 6/3/26]

351—4.40(68A,68B) Newspaper or magazine. “Newspaper or magazine” means a regularly scheduled publication of news, articles of opinion, and features available to the general public, including by paid subscription, that does not require membership in or employment by a specific organization.

This rule is intended to implement Iowa Code section 68A.405.

[ARC 0235D, IAB 4/29/26, effective 6/3/26]

351—4.41(68A,68B) Apparent violations; remedial action.

4.41(1) Administrative resolution. In an effort to informally resolve apparent violations of the requirement to place a “paid for by” attribution statement, the board may order administrative resolution of the matter. The board may direct the person responsible for placing the original published political material that did not include the attribution statement to place a correction notice in a local newspaper that reaches the same or substantially the same portion of the public that received the original published political material. A person may also resolve a violation of the “paid for by” attribution statement by resending corrected published political material to the same portion of the public that received the original published political material and by filing a copy of the corrected material with the board.

4.41(2) Form of correction notice. The correction notice shall be in substantially the following form: “On (date) (describe the type of published political material) was distributed that did not state who paid for it. The (describe the type of published political material) was paid for by (insert name).”

4.41(3) Refusal to place correction notice. The board may initiate a contested case proceeding and impose discipline against any person who refuses to place a correction notice under this rule.

This rule is intended to implement Iowa Code sections 68A.405 and 68B.32A(8).

[ARC 0235D, IAB 4/29/26, effective 6/3/26]

351—4.42 and 4.43 Reserved.

DIVISION IV
CORPORATE POLITICAL ACTIVITY

351—4.44(68A,68B) Prohibited corporate activity.

4.44(1) The prohibition on corporate political activity does not apply to any of the following:

- a. An LLC, LLP, or any other organization that does not file articles of incorporation and is not owned in whole or in part by a corporation.
- b. Monetary or in-kind campaign contributions to a ballot issue committee.
- c. Independent expenditure communications.
- d. A committee using a corporate entity computer to generate and file a campaign disclosure statement or report.

4.44(2) For purposes of this rule, prohibited corporate activity shall include but not be limited to the following:

- a. The physical placement of campaign materials on corporate property except as permitted under Iowa Code sections 68A.406 and 68A.503.
- b. The use of motor vehicles, telephone equipment, computers, office space, duplicating equipment and supplies, stationery, envelopes, labels, postage, postage meters, or other communication systems of corporate entities.
- c. The use of corporate entity facilities, premises, recreational facilities, and housing that are not ordinarily available to the general public.
- d. The furnishing of beverages and other refreshments that cost in excess of \$50 and that are not ordinarily available to the general public.
- e. Contributing money of the corporate entity.
- f. Any other transaction conducted between a corporate entity and a candidate, candidate’s committee, political committee that expressly advocates for or against candidates, or a political party committee. Such transaction is presumed to be a corporate contribution unless it is sufficiently

demonstrated to the board that the transaction should not be considered a prohibited contribution under Iowa Code section 68A.503.

This rule is intended to implement Iowa Code section 68A.503.

[ARC 0235D, IAB 4/29/26, effective 6/3/26]

351—4.45(68A,68B) Corporate-sponsored political committee. These rules do not prevent a corporate entity from soliciting eligible members to join or contribute to its own corporate-sponsored PAC.

This rule is intended to implement Iowa Code section 68A.503.

[ARC 0235D, IAB 4/29/26, effective 6/3/26]

351—4.46 Reserved.

351—4.47(68A,68B) Permitted corporate activity—reimbursement required. Notwithstanding subrule 4.44(2), the following are permissible political activities by corporations.

4.47(1) Purchase or rental of office facility. A candidate's committee or any other committee that expressly advocates the election or defeat of a candidate may purchase or rent property belonging to a corporate entity, so long as the purchase or rental is at fair market value. For the purpose of this rule, "fair market value" means the amount that a member of the general public would expect to pay to purchase or rent a similar property within the community in which the property is located.

4.47(2) Use or rental of corporate facilities by other persons. Persons other than stockholders, administrative officers, or employees of a corporate entity who make any use of corporate facilities, such as using telephones, computers, printers and copy machines, or office furniture, for activity in connection with a candidate election are required to reimburse the corporate entity within a commercially reasonable time in the amount of the normal and usual rental charge. This rule includes the use of corporate equipment to produce and mail published materials.

4.47(3) Use of airplanes and other means of transportation.

a. Air travel. A candidate, candidate's agent, or person traveling on behalf of a candidate who uses noncommercial air transportation made available by a corporate entity shall, in advance, reimburse the corporate entity as follows:

(1) Where the destination is served by regularly scheduled commercial service, the coach class airfare (without discounts).

(2) Where the destination is not served by a regularly scheduled commercial service, the usual charter rate.

b. Other transportation. A candidate, candidate's agent, or person traveling on behalf of a candidate who uses other means of transportation made available by a corporate entity shall, within a commercially reasonable time, reimburse the corporate entity at the normal and usual rental charge.

4.47(4) Equal access not required. For the purpose of this rule, it is not necessary that the corporate entity be in the business of selling or renting the property, good, or service to the general public; further, it is not necessary that the corporate entity provide access to the same property, good, or service to other candidates or committees.

4.47(5) Reimbursement to a corporate entity. The reimbursement shall be for the actual costs of the corporate resource or be for the same amount charged to a person using the corporate resource for any other purpose. For the purpose of this rule, a rebuttable presumption is established that reimbursement to the corporate entity within ten business days is within a commercially reasonable time.

4.47(6) Loans and debts. A financial institution may make a loan to a candidate or candidate's committee so long as the loan is repaid and all proper public disclosure of the transaction is made pursuant to rule 351—4.18(68A,68B). A candidate or candidate's committee may owe a debt to an insurance company, financial institution, or corporation so long as the debt is repaid and all proper public disclosure of the transaction is made pursuant to rule 351—4.16(68A,68B). The repayment of a loan or debt under this rule shall be made prior to the dissolution of the committee pursuant to rule 351—4.54(68A).

This rule is intended to implement Iowa Code section 68A.503.

[ARC 0235D, IAB 4/29/26, effective 6/3/26]

351—4.48(68A) Sham newspapers subject to campaign laws.

4.48(1) *Media exception inapplicable.* The owner, publisher, or editor of a sham newspaper is not entitled to the exceptions for media organizations provided in Iowa Code chapter 68A.

4.48(2) *Factors.* In determining whether or not a publication is entitled to the press exception, the board will consider the following factors:

- a. Whether the publication is published and made available on a regular schedule or interval;
- b. The proximity to the election in which the candidates and public affairs are discussed;
- c. Whether the publication contains news items and articles of opinion of a general character separate from discussions concerning candidates and public affairs;
- d. How widely the publication is circulated or is otherwise made available to the public in comparison to a targeted audience for potential campaign purposes;
- e. Whether the publication discusses all candidates for a particular election or otherwise gives all candidates equal space; and
- f. Whether the publication expressly advocates for the candidacy of any person.

This rule is intended to implement Iowa Code section 68A.503(5) “b.”

[ARC 0235D, IAB 4/29/26, effective 6/3/26]

351—4.49(68A,68B) Individual property. These rules do not apply to the personal or real property of corporate officers or of individuals employed or associated with a corporate entity and shall not abridge the free-speech rights and privileges of individuals.

This rule is intended to implement Iowa Code section 68A.503.

[ARC 0235D, IAB 4/29/26, effective 6/3/26]

351—4.50 Reserved.

351—4.51(68A) Candidate debate—media organization, debate structure, debate funding, contribution reporting inapplicable.

4.51(1) *Exception to corporate contribution ban.* The prohibition on corporate campaign contributions does not apply to incorporated media organizations that host candidate debates as described in this rule.

4.51(2) *“Media organization” defined.* “Media organization” means a broadcaster, cable television operator, television programmer, television producer, bona fide newspaper, magazine, or any other periodical publication. The media organization shall not be owned or controlled by a political party, political committee, or candidate.

4.51(3) *Debate structure.* The structure of the debate shall be left to the discretion of the media organization provided that at least two or more candidates for the particular office are invited to participate. The debate shall not be structured to promote or advance one candidate over another. In choosing which candidates to invite to a debate, the media organization shall use good faith editorial judgment that is reasonable and viewpoint-neutral.

4.51(4) *Funding debates.* A media organization may use its own funds and may accept funds donated by corporations to defray costs incurred in staging a candidate debate under this rule.

4.51(5) *Contribution reporting inapplicable.* The costs of a debate under this rule are not reportable monetary or in-kind contributions.

This rule is intended to implement Iowa Code sections 68A.402 and 68A.503.

[ARC 0235D, IAB 4/29/26, effective 6/3/26]

351—4.52(68A,68B) Corporate involvement with political committee funds.

4.52(1) *Corporate payroll deductions.* For purposes of Iowa Code section 68A.503, the administrative functions performed by a corporation (profit or nonprofit corporation, including but not limited to a bank, savings and loan institution, credit union, or insurance company) to make payroll deductions for an employee organization’s political committee and to transmit the deductions in lump sum to the treasurer of the political committee shall not be a prohibited corporate activity, so long as the corporate entity is serving only as a conduit for the contributions.

4.52(2) *Electronic transfer of deposits.* A corporation, financial institution, or insurance company may receive and deposit checks that include both dues and PAC contributions. Contributions for the PAC shall be transferred as soon as possible into the PAC checking account and all disclosure, recordkeeping, and record-retention requirements shall be followed.

4.52(3) *Allowable costs of administration.* For the purposes of interpreting Iowa Code section 68A.503(3), the following are considered to be allowable costs of administration:

a. Full or partial compensation for political committee staff, which may include both wages and benefits.

b. Expenses of transportation and travel incurred by political committee staff; however, this does not include expenses of transportation or travel if provided by a political committee or a staff member to a candidate, nor does this include expenses of meals or events held on behalf of a candidate.

c. Printing and office supplies related to routine office administration so long as the printing and supplies are not used to expressly advocate for or against any candidate.

d. Postage and stationery, including that necessary for mailing contributions to specific candidates. Postage and stationery necessary for distributing political material expressly advocating a specific candidate to persons other than committee membership are not permitted.

e. Expenses of maintaining committee records and preparing financial disclosure reports, including costs associated with services provided by an accountant or other professional.

f. Promotional materials, such as stickers, pens, and coffee cups, so long as the items promote the political committee itself, but not a specific candidate.

g. An item which is excluded by this rule from being an allowable cost of administration may still be provided by the committee, so long as that cost is paid for from contributions or other sources of funds other than the parent entity.

This rule is intended to implement Iowa Code section 68A.503.

[ARC 0235D, IAB 4/29/26, effective 6/3/26]

DIVISION V
INDEPENDENT EXPENDITURES AND IN-KIND CONTRIBUTIONS

351—4.53(68A,68B) In-kind contributions, independent expenditures—definitions. For the purposes of Iowa Code chapter 68A, the following definitions apply.

4.53(1) *In-kind contribution.* “In-kind contribution” means the provision of any good or service to a committee without charge or at a charge that is less than the usual and normal charge for such good or service. If a good or service is provided at less than the usual and normal charge, the amount of the in-kind contribution is the difference between the usual and normal charge for the good or service at the time of the contribution and the amount charged to the committee. An in-kind contribution also includes any expenditure that meets the definition of a coordinated expenditure in subrule 4.53(2).

4.53(2) *Coordinated expenditure.*

a. “Coordinated expenditure” means an expenditure made with the knowledge and approval of a candidate, candidate’s committee, political party committee, or political committee. “Coordinated expenditure” also means that there has been arrangement, coordination, or direction by the candidate, candidate’s committee, political party committee, or political committee, or an agent or officer of the candidate’s committee or a ballot issue committee prior to the procurement or purchase of the good or service, or the publication, distribution, display, or broadcast of an express advocacy communication.

b. An expenditure will be presumed to be coordinated when it is:

(1) Based on information provided to the expending person by the candidate, the candidate’s committee, or the ballot issue committee with a view toward having an expenditure made; or

(2) Made by or through any person who is or has been authorized to raise or expend funds; who is or has been an officer of the candidate’s committee or the ballot issue committee; or who is or has been receiving any form of compensation or reimbursement from the candidate, the candidate’s committee, or the ballot issue committee.

c. Pursuant to Iowa Code section 68A.404(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 PAC that is benefited by the independent expenditure. "Engage or retain" shall not include the purchase of goods or products from an advertising firm or consultant when the advertising firm or consultant does not provide guidance, assistance, or advice to the person making the purchase concerning the good or product.

This rule is intended to implement Iowa Code section 68A.404.

[ARC 0235D, IAB 4/29/26, effective 6/3/26]

DIVISION VI
COMMITTEE DISSOLUTION

351—4.54(68A) Committee dissolution; disposition of property; resolution of loans or debts.

4.54(1) *Conditions to dissolve.* A committee shall not dissolve until all loans and debts are paid, forgiven, or transferred, and the remaining funds in the committee's campaign account are distributed according to Iowa Code sections 68A.302 and 68A.303 and rule 351—4.25(68A,68B).

4.54(2) *Manner of disposition—candidates' committees.* In the case of a candidate's committee, all campaign property with a residual value of \$100 or more shall be disposed of through a sale of the property at fair market value, with proceeds treated as any other campaign funds, or through donation of the property as set out in Iowa Code section 68A.303(1). The candidate's committee shall disclose on the committee's campaign report the manner of disposition.

4.54(3) *Resolution of loans and debts.* The loans and debts of a committee may be transferred, assumed, or forgiven except that a loan or debt owed to a financial institution, insurance company, or corporation may not be forgiven unless the committee is a ballot issue committee. The committee shall disclose on the committee's campaign report the transfer, assumption, or forgiveness of a loan or debt on the appropriate reporting schedules.

4.54(4) *Settlement of disputed loans and debts.* A dispute concerning a loan or debt may be resolved for less than the original amount if the committee discloses on the committee's campaign report the resolution of the dispute. If the dispute is between a candidate's committee and a financial institution, insurance company, or corporation, the candidate's committee shall submit a written statement to the board describing the loan or debt, the controversy, and the steps taken to settle or collect the loan or debt. The board will review the statement and determine whether to permit the candidate's committee to report the loan or debt as discharged.

4.54(5) *Unavailable creditor.* If the committee cannot locate a person to whom it owes a loan or debt, the committee shall provide the board with a written statement describing the steps the committee has taken to locate the creditor and request direction from the board as to what additional steps, if any, should be taken. If a candidate's committee owes a loan or debt to a financial institution, insurance company, or corporation, resolution of the matter shall include payment to a charitable organization or the general fund of the state of Iowa.

This rule is intended to implement Iowa Code section 68A.402B.

[ARC 0235D, IAB 4/29/26, effective 6/3/26]

351—4.55(68A) Statement of dissolution; final report; final bank statement.

4.55(1) *Statement of dissolution.* A statement of dissolution (Form DR-3) shall be filed after the committee terminates its activity, disposes of its funds and assets, and has discharged all of its loans and debts.

4.55(2) *Time of filing.* A committee seeking to dissolve shall file a statement of dissolution within 30 days of terminating activity, disposing of funds and assets, and discharging all loans and debts. A statement must be submitted at or before 11:59 p.m. on the required due date. If the due date falls on a Saturday, Sunday, or holiday on which the board office is closed, the due date is extended to the next working day.

4.55(3) *Final report.* The committee shall file a final report disclosing the committee's closing transactions. Once the board staff reviews the report and determines that the committee has complied with

all of the requirements of Iowa Code chapter 68A, the committee is no longer required to file campaign reports. The committee shall be required to resolve all inconsistencies with Iowa Code chapter 68A before dissolving.

4.55(4) Final bank statement. A copy of the committee's final bank statement showing the committee's closing transactions and a zero balance shall be attached to or submitted with the committee's final report. A committee participating in an election at the county, city, school, or other political subdivision level, an independent expenditure committee, or a sole individual making an independent expenditure is not required to file a final bank statement unless requested to do so by the board. A committee seeking a waiver from the requirements of this rule may do so in accordance with Iowa Code section 17A.9A.

This rule is intended to implement Iowa Code section 68A.402B.

[ARC 0235D, IAB 4/29/26, effective 6/3/26]

351—4.56 to 4.58 Reserved.

DIVISION VII
CIVIL PENALTIES FOR LATE REPORTS

351—4.59(68B) Routine civil penalty assessment for late-filed disclosure reports.

4.59(1) Administrative resolution. In administrative resolution of violations for late-filed disclosure reports, the board shall assess and collect monetary penalties. The board shall notify any person assessed a penalty of the amount of the assessment and the person's ability to request a waiver under rule 351—4.60(68B). A person shall not be assessed a civil penalty if the board's electronic filing system is not properly functioning and causes the person to be unable to timely file the report.

4.59(2) County and local committee assessments. County, county statutory, city, school, other political subdivision, and local ballot issue committees shall be assessed civil penalties for late-filed reports in accordance with the following schedule:

Date report received	First-time delinquency	Repeat delinquency by same committee in 12-month period
1 to 14 consecutive days delinquent	\$20	\$100
15 to 30 consecutive days delinquent	\$50	\$200
31 to 45 consecutive days delinquent	\$100	\$400

4.59(3) State committee assessments. Statewide, general assembly, state statutory, and state political committees and a judge standing for retention shall be assessed civil penalties for late-filed reports, except for supplementary and special election reports, in accordance with the following schedule:

Date report received	First-time delinquency	Repeat delinquency by same committee in 12-month period
1 to 14 consecutive days delinquent	\$50	\$200
15 to 30 consecutive days delinquent	\$100	\$400
31 to 45 consecutive days delinquent	\$200	\$600

4.59(4) Supplementary report assessments. General assembly candidates' committees required to file supplementary disclosure reports shall be assessed a \$200 civil penalty for filing a supplementary report late. Statewide committees required to file supplementary disclosure reports shall be assessed a \$400 civil penalty for filing a supplementary report late.

4.59(5) Special election assessments. The committees of general assembly candidates to fill vacancies in special elections shall be assessed a \$100 civil penalty for filing a special election report late. The committees of statewide candidates to fill vacancies in special elections shall be assessed a \$200 civil penalty for filing a special election report late.

4.59(6) Verified statement of registration assessments. An out-of-state committee that chooses to file a VSR, but fails to do so on or before the fifteenth day after the date of the contribution, shall be assessed a \$25 civil penalty per late-filed VSR. However, if there is a repeat delinquency by the committee in a

12-month period, the penalty shall be \$50. For purposes of this rule, “date of the contribution” means the day, month, and year the contribution check is dated.

4.59(7) *Independent expenditure assessment.* An individual who is delinquent in timely filing Form IE-I shall be assessed a \$25 civil penalty. If there is a repeat delinquency by the individual in timely filing Form IE-I within a 12-month period, the penalty shall be \$50. A person that is designated by the board as an independent expenditure committee that fails to timely file Form IE-O shall be assessed a \$50 civil penalty. If there is a repeat delinquency by the person in timely filing Form IE-O within a 12-month period, the penalty shall be \$100.

4.59(8) *Form DR-OTC assessment.* A permanent organization that has not previously made a contribution in excess of \$1,000 and that fails to file Form DR-OTC within ten days of notice to do so by the board shall be assessed a \$20 civil penalty. A permanent organization that has previously made a contribution in excess of \$1,000 and that fails to file Form DR-OTC within ten days of the date on which the contribution check is issued shall be assessed a \$20 civil penalty.

4.59(9) *Additional sanctions.* The issuance of a civil penalty under this rule does not prohibit the board from imposing additional sanctions pursuant to the process set out in Iowa Code chapter 68B and rule 351—9.3(68B) if the board determines that there was evidence of an intentional failure to timely file the report.

This rule is intended to implement Iowa Code section 68B.32A(8).

[ARC 0235D, IAB 4/29/26, effective 6/3/26]

351—4.60(68B) Requests for waiver of penalties. If a person believes that there are mitigating circumstances that prevented the timely filing of a report, the person may petition to the board for waiver of the penalty. A person seeking a waiver must submit the request to the board within 30 days of receiving a civil penalty assessment order. The board will review the petition and may waive the penalty or deny the request. If a waiver is granted, the board will determine how much of the penalty is waived based on the circumstances.

This rule is intended to implement Iowa Code section 68B.32A(8).

[ARC 0235D, IAB 4/29/26, effective 6/3/26]

351—4.61(68B) Contested case challenge.

4.61(1) *Request.* If the person accepts administrative resolution of a matter through the payment of an assessed penalty, the matter shall be closed. If the person chooses to contest the board’s decision to deny the request or grant a partial waiver of an assessed penalty, the person shall make a written request for a contested case proceeding within 30 days of being notified of the board’s decision.

4.61(2) *Procedure.* Upon timely receipt of a request for a contested case proceeding, the board shall provide for the issuance of a statement of charges and notice of hearing. The burden shall be on the board’s legal counsel to prove that a violation occurred.

4.61(3) *Failure to request hearing.* Failure to request a contested case proceeding to appeal the board’s decision on a waiver request is failure to exhaust administrative remedies for purposes of seeking judicial review in accordance with Iowa Code chapter 17A and section 68B.33.

This rule is intended to implement Iowa Code section 68B.32A(8).

[ARC 0235D, IAB 4/29/26, effective 6/3/26]

351—4.62(68B) Payment of penalty.

4.62(1) *Where payment made.* Checks shall be made payable to “State of Iowa” and sent to the board’s office for transfer to the office of the treasurer of state, which shall deposit the check into the general fund.

4.62(2) *Who may make payment.* Payment may be made from funds of a committee or from personal funds of an officer or candidate of a committee.

This rule is intended to implement Iowa Code section 68B.32A(8).

[ARC 0235D, IAB 4/29/26, effective 6/3/26]

351—4.63(68A,68B) Electronic filings.

4.63(1) Reports filed electronically. For purposes of the board's jurisdiction, all reports will be filed electronically using the designated electronic filing system.

4.63(2) Accommodations. Those who require assistance completing their electronic filings may contact the board's office.

This rule is intended to implement Iowa Code section 68B.32A.

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