

CHAPTER 3  
IOWA ELECTION CAMPAIGN FUND  
[Prior to 9/9/87, Campaign Finance Disclosure[190] Ch 2]  
[Prior to 3/30/94, Campaign Finance Disclosure Commission[121] Ch 2]  
[Prior to 8/20/03, see 351—Ch 2]

**351—3.1(68A) Interpretation of checkoff markings.** For the purpose of implementing Iowa Code Supplement section 68A.601, the director of revenue shall, wherever feasible, interpret the marking of a tax return so as to give effect to the taxpayer's intent, as follows:

**3.1(1)** In a case of a single taxpayer who marks the columns designated for "spouse," the marking shall have the effect of making a \$1.50 contribution so designated if only one box is marked.

**3.1(2)** A single taxpayer marking the box "spouse" and then marking only one box for "yourself" shall be deemed to have contributed \$1.50 as indicated by the box marked for the single taxpayer.

**3.1(3)** In a case of a single taxpayer marking more than one box, this shall have the effect of making a contribution to the campaign fund to be divided among the eligible parties.

**3.1(4)** Taxpayers filing a joint or combined return who mark more than one box under "yourself" shall be deemed to have indicated their intention to contribute \$1.50 to the campaign fund to be divided among the eligible parties. Taxpayers filing a joint or combined return who mark more than one box under "spouse" shall be deemed to have indicated their intention to contribute \$1.50 to the campaign fund to be divided among the eligible parties.

**3.1(5)** The words "mark," "marks," and "marking" shall mean any X, check, circle, line, filling in of the square, or any other reasonable indication of the intention of the taxpayer.

**3.1(6)** Any taxpayer who directs that \$1 of the taxpayer's tax liability be paid over to the Iowa election campaign fund may also donate an additional \$2 to be allocated to or among the qualifying political parties in the same manner as the taxpayer's \$1 designation. If a husband and wife file a joint return, each spouse may direct that an additional \$2 be donated pursuant to the provisions of this subrule. The \$2 donation will reduce the taxpayer's refund or increase the amount due with the return, and must be made on the original return for the current year.

This rule is intended to implement Iowa Code Supplement section 68A.601.

**351—3.2(68A) Distribution of funds.**

**3.2(1) Multiple parties.** If two political parties are listed on the Iowa individual income tax return for a tax year for purposes of the checkoff to the Iowa election campaign fund and a taxpayer designates on the return that the checkoff contribution is to be divided between the political parties, the contribution shall be divided equally between the two political parties. However, if more than two political parties are listed on the income tax return for the checkoff to the Iowa election campaign fund, the contribution shall be divided among the political parties pursuant to Iowa Code Supplement section 68A.602.

**3.2(2) Effect of filed return.** A checkoff made on a return filed with the Iowa department of revenue cannot be changed or revoked. Once a check is certified, the designation shall not be rescinded if the taxpayer later amends the return to reduce the tax liability to zero. A tax return containing a political checkoff must be filed within 12 months after the close of the taxpayer's tax year for the checkoff to be counted.

This rule is intended to implement Iowa Code Supplement sections 68A.601 and 68A.602.

**351—3.3(68A) Director of revenue—monthly reports.** The director of revenue shall submit a report to the board and each state party chair on the twenty-fifth day of each month of the amount of money remitted to the Iowa election campaign fund that month and the total year-to-date amount during that taxable year. The report by the director of revenue for the month of November in the year in which the general election occurs that certifies the amount of election campaign funds available to the parties shall be the last funds available to the parties under the application submitted by the parties pursuant to subrule 3.3(1).

This rule is intended to implement Iowa Code Supplement section 68A.605.

**351—3.4(68A) Funds—application and transfer.** Iowa election campaign funds shall be applied for by and transferred to political parties eligible to receive such funds in a manner that substantially complies with the following:

**3.4(1) *Time requirements.*** Upon the director of revenue's receipt of the party's application for funds, the party may request the transfer of all or any part of the election campaign funds to which it is presently entitled. However, the last claim voucher for a year in which a general election occurs should be submitted to the director of revenue no later than November 25. The last warrant written by the director of revenue in a general election should be issued to the political party no later than December 1.

**3.4(2) *Additional funds.*** The director of revenue shall, after making the last payment, commence to accumulate any additional funds received by that office from the department of revenue and shall hold them for distribution according to these rules for the next succeeding general election. Accumulation of funds shall not be construed to include any funds not utilized by a political party that revert to the general fund of the state pursuant to Iowa Code Supplement section 68A.607.

**3.4(3) *Interest statements.*** Each year the treasurer of state shall submit to the director of revenue and to the board a statement detailing the amount of interest income credited to the state account of each political party during the 12-month period ending November 30.

This rule is intended to implement Iowa Code Supplement section 68A.605.

**351—3.5(68A) Nonlegitimate Iowa election campaign fund expenses; documentation; return of funds.**

**3.5(1) *Prohibited during primary election.*** Funds accumulated in the Iowa election campaign fund shall not be used to expressly advocate the nomination, election, or defeat of any candidate during the primary election. This prohibition also applies when two or more candidates from the same party seek office in a special election.

**3.5(2) *Limitation on types of expenditures.*** The Iowa election campaign fund may only be used to purchase services or items set out in this rule or as otherwise permitted by the board.

**3.5(3) *Documentation by political parties.*** The chair of each political party receiving funds from the Iowa election campaign fund shall provide invoices and canceled checks or cash receipts for all expenditures related to such funds. The funds shall be maintained in a separate account. Upon completion of each general election cycle, the board shall conduct an audit of the expenditure records maintained by each political party receiving funds from the Iowa election campaign fund. Party records relating to expenditures from the Iowa election campaign fund shall be maintained by the party for a period of five years.

**3.5(4) *Return of funds.*** If the board determines that any part of the funds have been used for improper expenses, the board may order the political party or candidate to return all or any part of the total funds paid to that political party for that election. When such funds are returned, the funds shall be deposited in the general fund of the state.

This rule is intended to implement Iowa Code Supplement sections 68A.605 and 68A.606.

**351—3.6(68A) Legitimate campaign expenses.** All Iowa election campaign funds shall be used only for legitimate campaign expenses. "General election" as used in these rules shall be the same as defined in Iowa Code section 39.3.

**3.6(1) *General election candidates.*** Any expenditure that expressly advocates the nomination, election, or defeat of a candidate during the general election or a special election that does not involve two or more candidates from the same political party.

**3.6(2) *Party staff.*** Party staff and general election campaign staff salaries, fringe benefits and applicable payroll taxes, including travel expenses, lodging, and food for party staff and general election campaign candidates and staff. Each staff person must be listed by name, the amount paid as net salary, fringe benefits, applicable payroll taxes and the amount paid for expenses.

**3.6(3) *Party activities.*** Travel expenses, lodging and food for public officials who promote party activities or travel with general election candidates in campaign activities.

**3.6(4) *Building costs.*** Building costs, utilities, and maintenance for the office locations of the state political parties or general election candidates.

**3.6(5) *Office expenses.*** Expenses of the office operations of the political parties, including printing and copying charges, postage costs, telephone charges, computer services, bank charges, election records, parking costs and miscellaneous office supplies used during the general election.

**3.6(6) *Candidate recruitment.*** Party expenses for the initial recruitment of candidates for public office by the political parties are allowed.

**3.6(7) *Expenses by volunteers.*** Expenses for volunteer activities, meeting costs, and fundraising costs during the general election.

This rule is intended to implement Iowa Code Supplement sections 68A.605 and 68A.606.

**351—3.7(68A) *Loss of party status.*** A political party that loses its status as a political party by failing to meet the requirements of Iowa Code section 43.2 shall no longer be entitled to funds from the Iowa election campaign fund. This prohibition commences on January 1 of the year following the general election, and any subsequent funds designated to go to a party that has lost its party status shall revert to the general fund of the state.

This rule is intended to implement Iowa Code Supplement sections 68A.602 through 68A.607.

**351—3.8(68A) *Filing of Iowa election campaign fund report.*** Pursuant to Iowa Code section 68A.606, each state political party shall produce evidence to the board no later than January 25 of each year that all income tax checkoff funds received from the Iowa election campaign fund were utilized exclusively for campaign expenses. A state political party filing a true and accurate report under this rule shall be deemed to be in compliance with the statute.

**3.8(1) *Filing of report.*** A state political party shall file an Iowa election campaign fund report disclosing all of the following for the period covered:

- a. The period covered by the report and the name of the state political party.
- b. A summary total of cash on hand at the beginning of the period, receipts received, expenditures made, and the ending balance for the period.
- c. A total of receipts received from the Iowa election campaign fund.
- d. The name of the source and the amount of interest or investment income received.
- e. The name and mailing address of any person to whom an expenditure was made, including the date, purpose, and amount of each expenditure.
- f. The date and signature of the person filing the report.

**3.8(2) *When filed.*** The report shall be filed on or before January 25 of each year. If the due date falls on a weekend or holiday, the reporting deadline shall be extended to the next business day.

**3.8(3) *Place of filing.*** The report shall be filed with the board at 510 E. 12th Street, Suite 1A, Des Moines, Iowa 50319. The report may be filed by fax at (515)281-3701. A report filed by mail shall be postmarked with a United States Postal Service postmark on or before the due date.

**3.8(4) *Failure to file.*** A state political party that fails to timely file the report shall be assessed a \$50 civil penalty. A state political party seeking a waiver of an assessed civil penalty shall follow the procedure set out in rules 351—4.60(68B) and 351—4.61(68B).

This rule is intended to implement Iowa Code sections 68A.606(1) and 68B.32A(8).

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