

**351—4.27(68A) Filing of independent expenditure statement.** Pursuant to Iowa Code section 68A.404 as amended by 2005 Iowa Acts, House File 312, sections 13, 14, and 15, any person except a candidate or a registered committee that makes one or more independent expenditures in excess of \$750 in the aggregate shall file an independent expenditure statement.

**4.27(1) Independent expenditure defined.** “Independent expenditure” means an expenditure for a communication that expressly advocates the nomination, election, or defeat of a candidate or that expressly advocates the passage or defeat of a ballot issue when the expenditure is made without the prior approval of or coordination with a candidate, candidate’s committee, or a ballot issue committee. “Independent expenditure” also means “independent expenditure” as defined in subrule 4.53(3).

**4.27(2) Independent expenditure statement.** The following information shall be disclosed on the independent expenditure statement:

- a. The name, mailing address, and telephone number of the person that files the statement, including the name, mailing address, and telephone number of a contact person, if applicable.
- b. A description of the position that is advocated by the person that files the statement such as whether the communication was for a particular candidate or was against a particular candidate.
- c. The name and address of the committee that benefits from the expenditure.
- d. The dates on which the expenditure or expenditures took place.
- e. A description of the nature of the action taken that resulted in the expenditure or expenditures such as a newspaper advertisement, direct mailing, or brochure.
- f. The actual cost or fair market value of the expenditure or expenditures.

**4.27(3) Place of filing.** An independent expenditure statement shall be filed with the board at 510 East 12th Street, Suite 1A, Des Moines, Iowa 50319, or by fax at (515)281-3701. The board shall immediately make the independent expenditure statement available for public viewing via the board’s Web site at [www.iowa.gov/ethics](http://www.iowa.gov/ethics).

**4.27(4) Time of filing.** An independent expenditure statement shall be filed within 48 hours of the making of an independent expenditure exceeding \$750 or independent expenditures exceeding \$750 in the aggregate. An independent expenditure is deemed made at the time that the cost is incurred.

**4.27(5) Failure to file.** A person that fails to timely file an independent expenditure statement shall be subject to the imposition of civil penalties pursuant to 351—subrule 4.59(7).

**4.27(6) Attribution statement applicable.** Any person that makes an independent expenditure in any amount shall comply with the appropriate “paid for by” attribution statement pursuant to rule 351—4.38(68A,68B).

**4.27(7) Other filings not required.** A person that properly files an independent expenditure statement shall not be required to file a statement of organization registering a committee or file public disclosure reports.

**4.27(8) Campaign committees.** A committee that makes an independent expenditure shall disclose the transaction on the committee’s appropriate disclosure report and shall not file an independent expenditure statement.

This rule is intended to implement Iowa Code section 68A.404 as amended by 2005 Iowa Acts, House File 312, sections 13, 14, and 15.