

**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]