

**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]