

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]