

Senate File 441 - Introduced

SENATE FILE 441
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A BILL FOR

1 An Act relating to the payment of dependent care expenses from
2 campaign funds, and making penalties applicable.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

unofficial

1 Section 1. NEW SECTION. **68A.303A Dependent care expenses.**

2 1. In addition to the uses permitted under sections 68A.302
3 and 68A.303, a candidate or candidate's committee may use
4 campaign funds to pay for expenses related to the care of any
5 dependent of the candidate if all of the following conditions are
6 met:

7 a. The expense is incurred as a direct result of campaign
8 activity or as a direct result of the official duties of the
9 candidate's office if the candidate wins election to the office
10 sought.

11 b. The candidate would not have needed the dependent care
12 but for the candidate's candidacy for office or election to that
13 office.

14 c. The payment to the dependent care provider is reasonable
15 for the services rendered.

16 d. The dependent care provider is not the spouse or dependent
17 child of the candidate.

18 2. A candidate using campaign funds for dependent care
19 expenses shall keep a log detailing the date, campaign or
20 official purpose, length of time of care, name of dependent care
21 provider, and cost for each dependent care expense paid or owed
22 by the campaign or candidate. Total dependent care expenses
23 shall be included as a line-item expense in a report submitted
24 pursuant to section 68A.402. A candidate's log of dependent care
25 expenses shall be provided to the board if requested during the
26 course of an audit. The candidate's committee shall preserve
27 a dependent care log for five years following the submission of
28 a report relating to the log, or for three years following the
29 dissolution of the candidate's committee.

30 3. For purposes of this section, "dependent" means the same
31 as defined in the Internal Revenue Code.

32 EXPLANATION

33 The inclusion of this explanation does not constitute agreement with
34 the explanation's substance by the members of the general assembly.

35 This bill relates to the payment of dependent care expenses

1 with campaign funds. The bill permits a candidate to pay for
2 dependent care expenses using campaign funds if the expense
3 is incurred as a direct result of a campaign activity or
4 official duty if the candidate wins election, the candidate
5 would not have needed the dependent care but for the candidate's
6 candidacy or election, the payment to the dependent care provider
7 is reasonable, and the dependent care provider is not the
8 spouse or dependent child of the candidate. The bill requires
9 the candidate to keep logs relating to payment for any such
10 services, which shall be provided to the Iowa ethics and campaign
11 disclosure board upon request during the course of an audit. The
12 bill requires the candidate's committee to preserve a dependent
13 care log for five years following the submission of a report
14 relating to the log, or for three years following the dissolution
15 of the committee.

16 A person who violates a provision of Code chapter 68A
17 is subject to civil penalties imposed by the Iowa ethics
18 and campaign disclosure board, including remedial action, a
19 reprimand, and a civil penalty up to \$2,000. In addition, a
20 person who willfully violates a provision of Code chapter 68A
21 is guilty of a serious misdemeanor. A serious misdemeanor is
22 punishable by confinement for no more than one year and a fine of
23 at least \$430 but not more than \$2,560.