

**68A.402A Information disclosed on reports.**

1. Each report filed under [section 68A.402](#) shall disclose:

a. The amount of cash on hand at the beginning of the reporting period.

b. The name and mailing address of each person who has made one or more contributions of money to the committee when the aggregate amount in a calendar year exceeds the amount specified in the following schedule:

- (1) For any candidate for school or other political subdivision office: ..... \$ 25
- (2) For any candidate for city office: ..... \$ 25
- (3) For any candidate for county office: ..... \$ 25
- (4) For any candidate for the general assembly: ..... \$ 25
- (5) For any candidate for statewide office: ..... \$ 25
- (6) For any state statutory political committee: ..... \$200
- (7) For any county statutory political committee: ..... \$ 50
- (8) For any political committee: ..... \$ 25

c. The total amount of contributions made to the committee during the reporting period and not reported under paragraph “b”.

d. The name and mailing address of each person who has made one or more in-kind contributions to the committee when the aggregate market value of the in-kind contributions in a calendar year exceeds the applicable amount specified in paragraph “b”. In-kind contributions shall be designated on a separate schedule from schedules showing contributions of money and shall identify the nature of the contribution and provide its estimated fair market value. A committee receiving an in-kind contribution shall report the estimated fair market value of the in-kind contribution at the time it is provided to the committee. A person providing an in-kind contribution to a committee shall notify the committee of the estimated fair market value of the in-kind contribution at the time the in-kind contribution is provided to the committee. For purposes of [this section](#), the estimated fair market value of the in-kind contribution shall be reported regardless of whether the person has been billed for the cost of the in-kind contribution.

e. Each loan to any person or committee within the calendar year if in the aggregate the amount of the loan or loans exceeds the applicable amount specified in paragraph “b”, together with the name and mailing address of the lender and endorsers, the date and amount of each loan received, and the date and amount of each loan repayment. Loans received and loan repayments shall be reported on a separate schedule.

f. The name and mailing address of each person to whom disbursements or loan repayments have been made by the committee from contributions during the reporting period and the amount, purpose, and date of each disbursement except that disbursements of less than five dollars may be shown as miscellaneous disbursements so long as the aggregate miscellaneous disbursements to any one person during a calendar year do not exceed one hundred dollars.

g. Disbursements made to a consultant and disbursements made by the consultant during the reporting period disclosing the name and address of the recipient, amount, purpose, and date.

h. The amount and nature of debts and obligations owed by the committee in excess of the applicable amounts specified in the schedule in paragraph “b”. Loans made to a committee and reported under paragraph “e” shall not be considered a debt or obligation under this paragraph. A loan made by a committee to any person shall be considered a disbursement.

i. If a person listed under paragraph “b”, “d”, “e”, or “f” as making a contribution or loan to or purchase from a candidate’s committee is related to the candidate within the third degree of consanguinity or affinity, the existence of that person’s family relationship shall be indicated on the report.

j. Campaign property belonging to a candidate’s committee pursuant to [section 68A.304](#).

k. Other pertinent information required by [this chapter](#), by rules adopted pursuant to [this chapter](#), or forms prescribed by the board.

2. If a report is the first report filed by a committee, the report shall include all information required under [subsection 1](#) covering the period from the beginning of the committee’s

financial activity, even if from a different calendar year, through the end of the current reporting period. If no contributions have been accepted, no disbursements have been made, and no indebtedness has been incurred during that reporting period, the treasurer of the committee shall file a disclosure statement that discloses only the amount of cash on hand at the beginning of the reporting period.

[2004 Acts, ch 1114, §2](#); [2010 Acts, ch 1119, §1, 7](#)