

2017 CAMPAIGN FINANCE GUIDE

*Ensuring Compliance and
Improving Disclosure*



DELBERT HOSEMAN
Secretary of State

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Secretary of State

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Dear Fellow Mississippian:

Accurate and timely campaign finance reporting and disclosure is a fundamental component of transparency in politics and government. Our office has a responsibility to all candidates and political committees to explain the requirements of State campaign finance laws.

To assist you in the preparation of your filings, we are pleased to provide you with this campaign finance handbook outlining reporting requirements. This handbook provides answers to basic questions involving campaign finance disclosure, enforcement, and other restrictions. Examples of each type of filing are also included in this publication. For your convenience, we have a complete copy of Miss. Code Ann. § 23-15-801 et seq. (1972), and other laws pertaining to campaign finance disclosure in Mississippi.

Also, as part of our commitment to increasing access to information, I am happy to make all campaign finance forms and this guide available through our website at www.sos.ms.gov.

As always, our office is here to help you with any questions. If we can assist you with additional information or clarification with regard to Mississippi campaign finance laws, please call the Elections Division at (800) 829-6786 or (601) 576-2550. Thank you.



Sincerely,

A handwritten signature in black ink that reads "Delbert".

Delbert Hosemann
Secretary of State

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About This Guide

Guide to Campaign Finance in Mississippi: For Candidates and Political Committees is published by the Secretary of State's Office as a handbook for candidates and political committees. This handbook contains information necessary for compliance with the campaign finance laws, in the State of Mississippi, according to Miss. Code Ann. § 23-15-801 et seq. (1972). This guide is available at the Secretary of State's Office website at: <http://www.sos.ms.gov>.

For Assistance



Mail

Mississippi Secretary of State's Office
Attn: Campaign Finance
Post Office Box 136
Jackson, MS 39205-0136



Location

Mississippi Secretary of State's Office
The Heber Ladner Building
401 Mississippi Street
Jackson, MS 39201



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Customer Service Standards

The Mississippi Secretary of State's Office is committed to providing superior customer service efficiently, promptly, and courteously. As a part of that commitment, suggestions, comments, and requests for information are welcome.



DELBERT HOSEMAN
Secretary of State

2017 CAMPAIGN FINANCE REPORTING SCHEDULE

FOR ALL 2016 JUDICIAL CANDIDATES, JUDICIAL CANDIDATE COMMITTEES AND POLITICAL COMMITTEES WHICH SUPPORTED OR OPPOSED A 2016 JUDICIAL CANDIDATE:

Tuesday, January 10, 2017 Periodic Report
(October 1, 2016, through December 31, 2016)

* * * * *

***FOR: ALL STATEWIDE, STATE DISTRICT, LEGISLATIVE, AND COUNTY CANDIDATES,
ALL CURRENT OFFICE HOLDERS OF A STATEWIDE, STATE DISTRICT, LEGISLATIVE OR COUNTY OFFICE,
ANY CANDIDATE COMMITTEE, and***

ALL POLITICAL COMMITTEES THAT RECEIVED CONTRIBUTIONS OR MADE EXPENDITURES IN SUPPORT OF OR OPPOSITION TO A STATEWIDE, STATE DISTRICT, LEGISLATIVE OR COUNTY CANDIDATE

Tuesday, January 31, 2017 Annual Report
(January 1, 2016, through December 31, 2016)

* * * * *

FOR MUNICIPAL CANDIDATES IN 2017 WHO ACCEPTED CAMPAIGN CONTRIBUTIONS OR MADE EXPENDITURES IN 2016:

Tuesday, January 31, 2017 Annual Report
(January 1, 2016, through December 31, 2016)

FOR MUNICIPAL PRIMARY ELECTION CANDIDATES AND POLITICAL COMMITTEES THAT RECEIVE CONTRIBUTIONS OR MAKE EXPENDITURES IN SUPPORT OF OR OPPOSITION TO A MUNICIPAL PRIMARY ELECTION CANDIDATE:

Tuesday, April 25, 2017 Primary Pre-Election Report
(January 1, 2017, through April 22, 2017)

FOR MUNICIPAL PRIMARY RUNOFF ELECTION CANDIDATES AND POLITICAL COMMITTEES THAT RECEIVE CONTRIBUTIONS OR MAKE EXPENDITURES IN SUPPORT OF OR OPPOSITION TO A MUNICIPAL PRIMARY RUNOFF ELECTION CANDIDATE:

Tuesday, May 9, 2017Primary Pre-Runoff Report
(April 23, 2017, through May 6, 2017)

FOR MUNICIPAL GENERAL ELECTION CANDIDATES (INCLUDING BOTH PARTY NOMINEES AND INDEPENDENT CANDIDATES) AND POLITICAL COMMITTEES THAT RECEIVE CONTRIBUTIONS OR MAKE EXPENDITURES IN SUPPORT OF OR OPPOSITION TO A MUNICIPAL GENERAL ELECTION CANDIDATE OR MUNICIPAL BALLOTTED MEASURE OR LOCAL OPTION:

Tuesday, May 30, 2017Pre-Election Report
(April 23, 2017, through May 27, 2017)

* * * * *

FOR: ALL 2017 MUNICIPAL CANDIDATES AND POLITICAL COMMITTEES THAT RECEIVE CONTRIBUTIONS OR MAKE EXPENDITURES IN SUPPORT OF OR OPPOSITION TO A MUNICIPAL GENERAL ELECTION CANDIDATE OR MUNICIPAL BALLOTTED MEASURE, and

ALL STATEWIDE, STATE DISTRICT, LEGISLATIVE AND COUNTY CANDIDATES,

ALL CURRENT OFFICE HOLDERS OF A STATEWIDE, STATE DISTRICT, LEGISLATIVE OR COUNTY OFFICE, ANY CANDIDATE COMMITTEE, and

ALL POLITICAL COMMITTEES THAT RECEIVED CONTRIBUTIONS OR MADE EXPENDITURES IN SUPPORT OF OR OPPOSITION TO A STATEWIDE, STATE DISTRICT, LEGISLATIVE OR COUNTY CANDIDATE

Wednesday, January 31, 2018.....Annual Report
(January 1, 2017, through December, 31, 2017)

Campaign Finance Reporting in Mississippi

All candidates seeking office and all political committees should be aware of the requirements of Miss. Code Ann. § 23-15-801 et seq. (1972). This handbook seeks to explain how Mississippi campaign finance law affects candidates for public office and all political committees.

Mississippi law requires all candidates, their committees, and all other political committees, to file campaign finance disclosure reports. These reports are called “Reports of Receipts and Disbursements.” Forms necessary for compliance with these laws are available from the Secretary of State’s Office, on our website at www.sos.ms.gov, from the Circuit Clerk’s Office or the Municipal Clerk’s Office.

I. Quick View of Miss. Code Ann. § 23-15-801 et seq.

- Fines of \$50 per day may be assessed for unfiled and/or late reports due from any statewide, state district or, legislative candidates, and political committees associated with, supporting or opposing those candidates, which are required to file with the Secretary of State’s Office.
- The Secretary of State’s Office is required by law to publish the names of all statewide and legislative candidates who do not file disclosure reports on time to the media within 48-hours of the filing deadline.
- Total cash on hand must be reported and carried over from year-to-year.
- Grand totals of itemized and non-itemized contributions must be reported.
- Grand totals of itemized and non-itemized disbursements must be reported.
- All contributions and disbursements in excess of \$200 per year must be itemized.
- The proper office must be in actual receipt of the report on the due date by 5:00 p.m.
- On-line, faxed, and e-mailed reports are acceptable, if received by the deadline. Reports received after the deadline are late. All hand-written reports should be in dark ink and legible. Always maintain for your records, a fax confirmation indicating a successful fax transmission to the appropriate office.
- If a reporting deadline falls on a weekend or legal holiday, the report is due by 5:00 p.m. on the first working day **prior** to the deadline.
- Forty-Eight Hour Reports are required. Reportable contributions received after the tenth day, but more than 48 hours before 12:01 a.m. on Election Day, must be received by the appropriate office by fax, e-mail, mail, hand delivery, or other reliable electronic means within 48 hours of receipt.
- Candidates and political committees must file all reports required by their applicable reporting schedule, even if no reportable activity takes place during the reporting period until a termination report is filed. Failure to file required reports will result in the imposition of fines.

IMPORTANT: This handbook is designed to provide candidates and political committees with an overview of Mississippi campaign finance law. It is for informational purposes only. Candidates and political committees are advised to review the appropriate state statutes, cases and Attorney General Opinions regarding regulation and disclosure of campaign finances and other candidate obligations and responsibilities, especially Miss. Code Ann. § 23-15-801 et seq. (1972). If you

have questions related to Campaign Finance, call the Secretary of State's Elections Hotline at (800) 829-6786 or (601) 576-2550.

II. Campaign Finance for Candidates

Candidates for elected office in Mississippi must file campaign finance reports in accordance with the applicable reporting schedule. You are a candidate and are required to file campaign finance disclosure reports if you have filed qualifying papers by the deadline or you have spent or received over \$200 in money utilized in furtherance of a campaign. **All candidates must file reports in accordance with their applicable reporting schedule even if they do not have contributions or disbursements to report during that reporting period until a termination report is filed.**

Where do I file?

- **Statewide office:** Candidates file with the Secretary of State's Office.
- **State District office:** Candidates file with the Secretary of State. (This includes Transportation Commissioner, Public Service Commissioner, District Attorney, Chancery and Circuit Court Judges.)
- **Legislative office:** Candidates file with the Secretary of State. (This includes ALL candidates for legislative office, whether the district is a single county district or a multi-county district.)
- **County office:** Candidates file with the County Circuit Clerk's Office.
- **County District office:** Candidates file with the County Circuit Clerk's Office.
- **Municipal office:** Candidates file with the Municipal Clerk's Office.

What information must be reported?

All Reports of Receipts and Disbursements filed under state law must be complete and include:

- Name, address, contact information, office sought and political party affiliation, if any, of the candidate,
- The total amount of contributions received during the specific reporting period, both itemized and non-itemized, and aggregate year-to date total of all contributions,
- The total amount of disbursements made during the specific reporting period, both itemized and non-itemized, and the aggregate year-to-date total of all disbursements, and
- The total amount of cash on hand.

Itemized Contributions

A contribution must be included within the itemized total of contributions on the "Report of Receipts and Disbursements", and separately reported on the "Itemized Receipts" attachment to the report if the year-to-date aggregate of the contribution(s) received from a person, business or entity exceeds \$200.00. A contribution separately itemized on the "Itemized Receipts" must identify the contribution by contributor type, contributor name and address, amount(s) for the reporting period and aggregate year-to-date total, and the occupation or employer of the contributor, if applicable. Miss. Code Ann. § 23-15-807(d)(ii)(iii).

Itemized Disbursements

A disbursement must be included within the itemized total of disbursements on the “Report of Receipts and Disbursements”, and separately reported on the “Itemized Disbursements” attachment to the report if the year-to-date aggregate of the disbursement(s) made to a person, business or entity exceeds \$200.00. A disbursement separately itemized on the “Itemized Disbursements” must be identified by the recipient’s name and address, the amount(s) for the reporting period and aggregate year-to-date total, and purpose of the disbursement. Miss. Code Ann. § 23-15-807(d)(ii)(iii).

Non-Itemized Contributions and Disbursements

Contributions and disbursements with year to date totals equal to or less than \$200.00 a calendar year are not itemized. However, these amounts are included in the totals of all contributions and totals of all disbursements for the reporting period on the “Report of Receipts and Disbursements.”

When are reports due?

Reports are due in the appropriate office no later than 5:00 p.m. on the deadline. If a deadline falls on a weekend or legal holiday, the report is due at 5:00 p.m. on the first working day preceding the weekend or legal holiday. Statutory deadlines are provided on the front of each reporting form and on the schedule set forth on page six (6) of this handbook. Miss. Code Ann. § 23-15-807(e).

The appropriate office must be in actual receipt of the report by 5:00 p.m. on the deadline. It is the responsibility of the candidate to make sure the report is delivered on time. Miss. Code Ann. § 23-15-807(e).

What types of reports must I file?

1. **Primary Pre-Election Report:** Filed by all primary election candidates seeking nomination by a political party this calendar year. Independent and Third-Party candidates are not required to file a Primary Pre-Election Report.
2. **Pre-Runoff Election report:** Filed by all primary runoff election candidates seeking nomination by a political party this calendar year.
3. **General Pre-Election report:** Filed by all candidates seeking election in the General Election this calendar year.
4. **Annual report:** Filed by all candidates who did not seek election in the preceding calendar year and who have not filed a Termination Report, except for municipal candidates which must file the annual report.
5. **Termination report:** All candidates may file a Termination Report to terminate reporting obligations.

A candidate should simply check (✓) the type of report being submitted on his/her form. A candidate may submit a Termination Report at the same time as another scheduled report by placing a check in the blank preceding both the scheduled report and the Termination Report.

Under state law, a violation of any candidate campaign finance disclosure requirement could result in:

- ☐ no certification of nomination or election to office;
- ☐ withholding of salary or other remuneration for the office;
- ☐ conviction of a misdemeanor;
- ☐ imprisonment for no longer than six (6) months; and/or
- ☐ imposition of a fine not to exceed \$3,000.00. Miss. Code Ann. § 23-15-811

Forty-Eight Hour Reports

If a candidate receives a contribution of more than \$200 after the tenth day, but more than 48 hours before 12:01 a.m. on the day of the election, the candidate must fully disclose the contribution by filing a Forty-Eight Hour Report with the appropriate office within 48 hours of the contribution.

The notification shall be in writing, and may be transmitted by mail, hand delivery, fax, e-mail, or other electronic means.

When have I completed my reporting obligations?

Every candidate must file every required report until a Termination Report is filed. A Termination Report may be filed when contributions are no longer accepted, disbursements are no longer made, there are no outstanding debts or financial obligations associated with the candidate, and the candidate has as zero cash on hand balance.

Filing a Termination Report is the only way to end reporting obligations and responsibilities. If no Termination Report is filed, candidates must continue to file all reports required by the applicable reporting schedule and will remain subject to the imposition of civil penalties as set forth in law.

Examples of Campaign Finance Reports

1. A candidate for the office of Mayor receives a \$100 contribution from Jane Doe on March 1. That \$100 contribution does not have to be itemized on the "Itemized Receipts" attachment of the candidate's report, but must be included in the non-itemized total of contributions on the "Report of Receipts and Disbursements." Then, Jane Doe contributes an additional \$125 to the candidate on April 8. Because the year-to-date aggregate total of the contributions received from Jane Doe exceed \$200.00, the candidate must now itemize the contribution on the "Itemized Receipts" attachment and include the additional contribution received for that reporting period in the itemized total of contributions on the "Report of Receipts and Disbursements." These reports are filed with the Municipal Clerk's Office.
2. A candidate for Board of Alderman spends \$100 for a newspaper ad on March 1. That \$100 disbursement does not have to be itemized on the "Itemized Disbursements" attachment of the

candidate's report, but must be included in the non-itemized total of disbursements on the "Report of Receipts and Disbursements." Then, the candidate spends an additional \$125 for ads in the same paper on April 8. The candidate must report that \$225 was spent on ads with that newspaper. Because the year-to-date aggregate total of the disbursements made to the newspaper exceed \$200.00, the candidate must now itemize the disbursement on the "Itemized Disbursements" attachment and include the additional disbursement made during that reporting period in the itemized total of disbursements on the "Report of Receipts and Disbursements." These reports are filed with the County Circuit Clerk's Office.

3. A candidate has qualified to run for office and has not spent or received in excess of \$200. However, even if that candidate has received no contributions and made no disbursements in furtherance of his/her campaign, he/she still must file all required reports.
4. A person intends to run for office next year, but cannot qualify for office until January 1. The fall proceeding the election year, he begins raising campaign funds. He collects \$50 from Donor 1, \$50 from Donor 2, and \$150 from Donor 3. This person must begin filing campaign finance reports even though he has yet to qualify for office because he has received more than \$200.00. The same is true if the candidate received no money but spent greater than \$200.00 in furtherance of his candidacy prior to qualifying for office.

III. Campaign Finance for Political Committees

What is a Political Committee?

A political committee is any committee, party, club, association, political action committee, or other group that receives contributions or makes disbursements of more than \$200.00 in the aggregate in a calendar year for the purpose of influencing or attempting to influence the action of voters with regard to a candidate or balloted measure. Miss. Code Ann. § 23-15-801(c).

What is a Candidate's Political Committee?

A candidate's political committee is a political committee as defined above which is authorized by, affiliated with and/or acting for the benefit of a particular candidate. A candidate's political committee is required to file campaign finance disclosure reports in accordance with the same reporting schedule required of the candidate.

What documents must be filed by a Political Committee?

All political committees are required to file: (1) a Statement of Organization and (2) Reports of Receipts and Disbursements in accordance with the same reporting schedule as the candidate(s) for or against whom the committee is receiving contributions and making disbursements for the purpose of influencing or attempting to influence voters

Where do I file?

- Committees which contribute or spend in support of or in opposition to statewide, state district, legislative candidates, or statewide balloted measures must file with the **Secretary of State's Office**.
- Committees which contribute or spend solely in support of or in opposition to county, county district candidates, or county balloted measures must file with the **County Circuit Clerk's Office**.
- Committees which contribute or spend solely in support of or in opposition to municipal, municipal district candidates, or municipal balloted measures must file with the **Municipal Clerk's Office**.

Statement of Organization

Each political committee must file a Statement of Organization within 10 days of receiving or spending in excess of \$200.00 in the aggregate.

What information is required?

The Statement of Organization requires the names and addresses of the committee members and all officers. The committee's statement must also designate a Director and a Treasurer who will be custodians of the books and accounts.

If the committee is a candidate's committee, the statement must include the name, address, office sought, and party affiliation of the candidate. Any changes to information in the Statement of Organization must be filed with the appropriate official at the time the next Campaign Finance Report is due.

Campaign Finance Reports

All political committees receiving contributions or making disbursements in excess of \$200.00 in the aggregate during a calendar year, in support of or in opposition to non-federal candidates or balloted measures, must file campaign finance reports in accordance with the applicable reporting schedule.

What information must be reported?

All Reports of Receipts and Disbursements filed under state law must be complete and include:

- Name, address, contact information and Treasurer of the committee,
- The total amount of contributions received during the specific reporting period, both itemized and non-itemized, and aggregate year-to-date total of all contributions,
- The total amount of disbursements made during the specific reporting period, both itemized and non-itemized, and the aggregate year-to-date total of all disbursements, and
- The total amount of cash on hand.

Itemized Contributions

A contribution must be included within the itemized total of contributions on the “Report of Receipts and Disbursements”, and separately reported on the “Itemized Receipts” attachment to the report if the year-to-date aggregate of the contribution(s) received from a person, business or entity exceeds \$200.00. A contribution separately itemized on the “Itemized Receipts” must identify the contribution by contributor type, contributor name and address, amount(s) for the reporting period and aggregate year-to-date total, and the occupation or employer of the contributor, if applicable. Miss. Code Ann. § 23-15-807(d)(ii)(iii)

Itemized Disbursements

A disbursement must be included within the itemized total of disbursements on the “Report of Receipts and Disbursements”, and separately reported on the “Itemized Disbursements” attachment to the report if the year-to-date aggregate of the disbursement(s) made to a person, business or entity exceeds \$200.00. A disbursement separately itemized on the “Itemized Disbursements” must be identified by the recipient’s name and address, the amount(s) for the reporting period and aggregate year-to-date total, and purpose of the disbursement. Miss. Code Ann. § 23-15-807(d)(ii)(iii).

Non-Itemized Contributions and Disbursements

Contributions and disbursements with year to date totals equal to or less than \$200.00 a calendar year are not itemized. However, these amounts are included in the totals of all contributions and totals of all disbursements for the reporting period on the “Report of Receipts and Disbursements.”

When are reports due?

Reports are due in the appropriate office no later than 5:00 p.m. on deadline. A political committee files its required campaign finance reports in accordance with the same schedule of the candidate(s) for in support of or opposition to, the committee has received contributions or made disbursements to influence or attempt to influence voters.

If the deadline falls on a weekend or legal holiday, the report is due at 5:00 p.m. on the first working day preceding to the weekend or legal holiday. Statutory deadlines are provided on the front of each reporting form and on the schedule set forth on page 6 of this handbook.

The appropriate office must be in actual receipt of the report by 5:00 p.m. on the deadline. It is the responsibility of the political committee to make sure the report is delivered on time. Miss. Code Ann. § 23-15-807(e).

What types of reports must I file?

1. **Primary Pre-Election Report:** Filed by all political committees supporting or opposing primary election candidate(s) seeking nomination by a political party during this calendar year.

2. **Pre-Runoff Election report:** Filed by all political committees supporting or opposing primary runoff election candidates seeking nomination by a political party this calendar year.
3. **General Pre-Election report:** Filed by all political committees supporting or opposing candidates seeking election in the General Election this calendar year, or supporting or opposing a balloted measure appearing on the general election ballot this calendar year.
4. **Annual report:** Filed by all political committees who did not support or oppose a candidate(s) seeking election in the preceding calendar year and who have not filed a Termination Report.
5. **Termination report:** All political committees may file a Termination Report to terminate further reporting obligations.

A political committee should simply check (✓) the type of report being submitted on the "Report of Receipts and Disbursements." A committee may submit a Termination Report at the same time as another scheduled report by placing a check in the blank preceding the name of the scheduled report and the "Termination Report."

Under state law, a violation of any campaign finance disclosure requirement could result in: conviction of a misdemeanor; imprisonment for no longer than six (6) months; and/or imposition of a fine not to exceed \$3,000.00. Miss. Code Ann. § 23-15-811.

Forty-Eight Hours Reports

If a candidate's political committee receives a contribution of more than \$200 after the tenth day, but more than 48 hours before 12:01 a.m. on the day of the election, the committee must fully disclose the contribution by filing a Forty-Eight Hour Report" with the appropriate office within 48 hours of the contribution.

The notification shall be in writing, and may be transmitted by overnight mail, courier service, or other reliable means, including electronic facsimile (FAX) or e-mail, but the candidate or candidate's committee must ensure that the notification shall in fact be received in the appropriate office as designated in Miss. Code Ann. § 23-15-807(f) (1972) within forty-eight (48) hours of the contribution.

When have I completed my reporting obligations?

Every political committee must file every required report until a Termination Report is filed. A Termination Report may be filed when contributions are no longer accepted, disbursements are no longer made, there are no outstanding debts or financial obligations associated with the candidate's political committee or political committee, and the committee has as zero cash on hand balance.

Filing a Termination Report is the only way to end reporting obligations and responsibilities. If no Termination Report is filed, political committees must continue to file all reports required by the applicable reporting schedule and may be subject to the imposition of civil penalties as set forth in law.

IV. Campaign Finance for Constitutional Initiatives

An individual person who on his or her own behalf expends in excess of \$200.00 for the purpose of influencing the passage or defeat of an initiative measure is required to file monthly campaign finance reports with the Secretary of State's Office.

Likewise, a political committee, defined as a family, firm, corporation, partnership, association or other legal entity, which receives contributions or makes expenditures in excess of \$200.00 for the purpose of influencing the passage or defeat of an initiative measure is required to file monthly campaign finance reports with the Secretary of State's Office.

When are reports due?

Campaign finance reports required for initiatives are filed monthly, not later than the tenth calendar day of the month following the month being reported. Reports may be filed by mail, hand delivery, e-mail, fax or other electronic means. If the tenth falls on a weekend or legal holiday, the report is due at 5:00 p.m. on the first working day preceding the deadline.

Campaign finance reports continue to be filed until all contributions and expenditures cease or, at the latest, thirty (30) days following the election on the measure. Miss. Code Ann. § 23-17-51.

When and Where Must I Register?

A political committee must file a completed Statement of Organization with the Secretary of State's office no later than ten (10) days after receipt of contributions aggregating in excess of \$200.00 or no later than ten (10) days after having made expenditures aggregating in excess of \$200.00. Expenditures include any purchase, payment, distribution, loan, advance, deposit, gift of money or payment of anything of value for the purpose of influencing an initiative measure, for the purpose of obtaining signatures for a proposed initiative measure and attempting to place the proposed initiative measure on a ballot and for the purpose of opposing efforts to place a proposed initiative measure on a ballot. Miss. Code Ann. §§ 23-17-47 and 23-17-49.

What Information is Required in the Statement of Organization?

The Statement of Organization requires the names and addresses of the committee members and all officers. The committee's statement must also designate a Director and a Treasurer who will be custodians of the books and accounts, and provide a brief statement defining the purpose of the committee. Miss. Code Ann. § 23-17-49(2).

What information must be reported?

All Reports of Receipts and Disbursements must be complete and include:

- Name, address, contact information and Treasurer of the committee,
- The total amount of contributions received during the reporting period, both itemized and non-itemized, and aggregate year-to-date total of all contributions,
- The total amount of disbursements made during the reporting period, both itemized and non-itemized, and the aggregate year-to-date total of all disbursements, and

- The total amount of cash on hand.

Itemized Contributions

A contribution must be included within the itemized total of contributions on the “Report of Receipts and Disbursements”, and separately reported on the “Itemized Receipts” attachment to the report if the year-to-date aggregate of the contribution(s) received from a person, business or entity exceeds \$200.00. A contribution separately itemized on the “Itemized Receipts” must identify the contribution by contributor type, contributor name and address, amount(s) for the reporting period and aggregate year-to-date total, and date of contribution. Miss. Code Ann. § 23-17-53.

Itemized Disbursements

A disbursement must be included within the itemized total of disbursements on the “Report of Receipts and Disbursements”, and separately reported on the “Itemized Disbursements” attachment to the report if the year-to-date aggregate of the disbursement(s) made to a person, business or entity exceeds \$200.00. A disbursement separately itemized on the “Itemized Disbursements” must be identified by the recipient’s name and address, the amount(s) for the reporting period and aggregate year-to-date total, and purpose of the disbursement. Miss. Code Ann. § 23-17-53.

Non-Itemized Contributions and Disbursements

Contributions and disbursements with year to date totals equal to or less than \$200.00 in the aggregate per calendar year are not itemized. However, these amounts are included in the totals of all contributions and totals of all disbursements for the reporting period on the “Report of Receipts and Disbursements.”

Please see Miss. Code Ann. §§ 23-17-47 through 23-17-53 for more information concerning the campaign finance disclosure requirements with regard to constitutional initiatives.

V. Fines and Penalties

Civil Penalties

A candidate or political committee which fails to timely file a campaign finance disclosure report will be assessed a civil penalty beginning with the tenth calendar day after the report is due. Beginning with the tenth calendar day, the Secretary of State will assess the delinquent candidate or political committee a civil penalty of fifty dollars (\$50.00) for each day or part of any day until a complete and substantially compliant report is filed with the Secretary of State, up to a maximum of ten (10) days.

The assessed fine may be waived in whole or in part if the Secretary of State determines the candidate or committee experienced unforeseeable mitigating circumstances, which interfered with the timely filing of the report. Candidates and political committees may request the waiver of a

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