

Part 5

Political Party Registration and Financial Reporting Requirements

20A-11-505.5 Political party financial reporting requirements -- General requirements.

Nothing in this part requires a registered political party to report contributions and expenditures made to benefit federal candidates and filed with the Federal Election Commission.

Enacted by Chapter 355, 1997 General Session

20A-11-505.7 Separate account for contributions for registered political party -- Anonymous contributions to registered political party or county political party.

- (1) A registered political party shall deposit a contribution received in one or more separate campaign accounts in a financial institution.
- (2) A registered political party may not deposit or mingle a contribution received into a personal or business account.
- (3) A registered political party or county political party may not expend a contribution for political purposes or a political issues expenditure if the contribution:
 - (a) is cash or a negotiable instrument;
 - (b) exceeds \$50; and
 - (c) is from an unknown source.

Amended by Chapter 21, 2015 General Session

20A-11-506 Political party financial reporting requirements -- Year-end summary report.

- (1) The party committee of each registered political party shall file a summary report by January 10 of each year.
- (2)
 - (a) Each summary report shall include the following information as of December 31 of the previous year:
 - (i) the net balance of the last summary report, if any;
 - (ii) a single figure equal to the total amount of receipts reported on all interim reports, if any, during the previous year;
 - (iii) a single figure equal to the total amount of expenditures reported on all interim reports, if any, filed during the previous year;
 - (iv) a detailed listing of each contribution and public service assistance received since the last summary report that has not been reported in detail on an interim report;
 - (v) for each nonmonetary contribution, the fair market value of the contribution;
 - (vi) a detailed listing of each expenditure made since the last summary report that has not been reported in detail on an interim report;
 - (vii) for each nonmonetary expenditure, the fair market value of the expenditure; and
 - (viii) a net balance for the year consisting of the net balance from the last summary report, if any, plus all receipts minus all expenditures.
 - (b)
 - (i) For all individual contributions or public service assistance of \$50 or less, a single aggregate figure may be reported without separate detailed listings.
 - (ii) Two or more contributions from the same source that have an aggregate total of more than \$50 may not be reported in the aggregate, but shall be reported separately.

- (c) In preparing the report, all receipts and expenditures shall be reported as of December 31 of the previous year.
- (3) The summary report shall contain a paragraph signed by the treasurer of the party committee certifying that, to the best of the treasurer's knowledge, all receipts and all expenditures have been reported as of December 31 of the previous year and that there are no bills or obligations outstanding and unpaid except as set forth in that report.

Amended by Chapter 14, 2008 General Session

Amended by Chapter 225, 2008 General Session

20A-11-507 Political party financial reporting requirements -- Interim reports.

- (1) The party committee of each registered political party shall file an interim report at the following times in any year in which there is a regular general election:
 - (a) seven days before the registered political party's political convention;
 - (b) seven days before the regular primary election date;
 - (c) September 30; and
 - (d) seven days before the general election date.
- (2) Each interim report shall include the following information:
 - (a) the net balance of the last financial statement, if any;
 - (b) a single figure equal to the total amount of receipts reported on all prior interim reports, if any, during the calendar year in which the interim report is due;
 - (c) a single figure equal to the total amount of expenditures reported on all prior interim reports, if any, filed during the calendar year in which the interim report is due;
 - (d) a detailed listing of each contribution and public service assistance received since the last summary report that has not been reported in detail on a prior interim report;
 - (e) for each nonmonetary contribution, the fair market value of the contribution;
 - (f) a detailed listing of each expenditure made since the last summary report that has not been reported in detail on a prior interim report;
 - (g) for each nonmonetary expenditure, the fair market value of the expenditure;
 - (h) a net balance for the year consisting of the net balance from the last summary report, if any, plus all receipts since the last summary report minus all expenditures since the last summary report; and
 - (i) a summary page in the form required by the lieutenant governor that identifies:
 - (i) beginning balance;
 - (ii) total contributions during the period since the last statement;
 - (iii) total contributions to date;
 - (iv) total expenditures during the period since the last statement; and
 - (v) total expenditures to date.
- (3)
 - (a) For all individual contributions or public service assistance of \$50 or less, a single aggregate figure may be reported without separate detailed listings.
 - (b) Two or more contributions from the same source that have an aggregate total of more than \$50 may not be reported in the aggregate, but shall be reported separately.
- (4) In preparing each interim report, all receipts and expenditures shall be reported as of five days before the required filing date of the report.

Amended by Chapter 204, 2015 General Session

20A-11-508 Political party reporting requirements -- Criminal penalties -- Fines.

- (1)
 - (a) Each registered political party that fails to file a financial statement by the deadline is subject to a fine imposed in accordance with Section 20A-11-1005.
 - (b) Each registered political party that fails to file an interim report described in Subsections 20A-11-507(1)(b) through (d) is guilty of a class B misdemeanor.
 - (c) The lieutenant governor shall report all violations of Subsection (1)(b) to the attorney general.
- (2) Within 30 days after a deadline for the filing of a summary report required by this part, the lieutenant governor shall review each filed report to ensure that:
 - (a) each political party that is required to file a report has filed one; and
 - (b) each report contains the information required by this part.
- (3) If it appears that any political party has failed to file a report required by law, if it appears that a filed report does not conform to the law, or if the lieutenant governor has received a written complaint alleging a violation of the law or the falsity of any report, the lieutenant governor shall, within five days of discovery of a violation or receipt of a written complaint, notify the political party of the violation or written complaint and direct the political party to file a summary report correcting the problem.
- (4)
 - (a) It is unlawful for any political party to fail to file or amend a summary report within seven days after receiving notice from the lieutenant governor under this section.
 - (b) Each political party who violates Subsection (4)(a) is guilty of a class B misdemeanor.
 - (c) The lieutenant governor shall report all violations of Subsection (4)(a) to the attorney general.
 - (d) In addition to the criminal penalty described in Subsection (4)(b), the lieutenant governor shall impose a civil fine of \$1,000 against a political party that violates Subsection (4)(a).

Amended by Chapter 204, 2015 General Session

20A-11-509 Separate account for contributions for county political party.

- (1) A county political party officer shall deposit a contribution received in one or more separate campaign accounts in a financial institution.
- (2) A county political party officer may not deposit or mingle a contribution received into a personal or business account.

Enacted by Chapter 396, 2011 General Session

20A-11-510 County political party financial reporting requirements -- Year-end summary report.

- (1) A county political party officer of a county political party that has received contributions totaling at least \$750, or disbursed expenditures totaling at least \$50, during a calendar year shall file a summary report by January 10 of the following year.
- (2)
 - (a) Each summary report shall include the following information as of December 31 of the previous year:
 - (i) the net balance of the last summary report, if any;
 - (ii) a single figure equal to the total amount of receipts reported on all interim reports, if any, filed during the previous year;
 - (iii) a single figure equal to the total amount of expenditures reported on all interim reports, if any, filed during the previous year;

- (iv) a detailed listing of each contribution and public service assistance received since the last summary report that has not been reported in detail on an interim report;
 - (v) for each nonmonetary contribution, the fair market value of the contribution;
 - (vi) a detailed listing of each expenditure made since the last summary report that has not been reported in detail on an interim report;
 - (vii) for each nonmonetary expenditure, the fair market value of the expenditure; and
 - (viii) a net balance for the year consisting of the net balance from the last summary report, if any, plus all receipts minus all expenditures.
- (b)
- (i) For all individual contributions or public service assistance of \$50 or less, a single aggregate figure may be reported without separate detailed listings.
 - (ii) Two or more contributions from the same source that have an aggregate total of more than \$50 may not be reported in the aggregate, but shall be reported separately.
- (c) In preparing the report, all receipts and expenditures shall be reported as of December 31 of the previous year.
- (3) The county political party officer shall certify in the summary report that, to the best of the officer's knowledge, all receipts and all expenditures have been reported as of December 31 of the previous year and that there are no bills or obligations outstanding and unpaid except as set forth in that report.

Enacted by Chapter 396, 2011 General Session

20A-11-511 County political party financial reporting requirements -- Interim reports.

- (1)
- (a) A county political party officer of a county political party that has received contributions totaling at least \$750, or disbursed expenditures totaling at least \$50, during a calendar year shall file an interim report at the following times in any year in which there is a regular general election:
 - (i) seven days before the county political party's convention;
 - (ii) seven days before the regular primary election date;
 - (iii) September 30; and
 - (iv) seven days before the general election date.
 - (b) A county political party officer need not file an interim report if it received no contributions or made no expenditures during the reporting period.
- (2) Each interim report shall include the following information:
- (a) the net balance of the last financial statement, if any;
 - (b) a single figure equal to the total amount of receipts reported on all prior interim reports, if any, during the calendar year in which the interim report is due;
 - (c) a single figure equal to the total amount of expenditures reported on all prior interim reports, if any, filed during the calendar year in which the interim report is due;
 - (d) a detailed listing of each contribution and public service assistance received since the last summary report that has not been reported in detail on a prior interim report;
 - (e) for each nonmonetary contribution, the fair market value of the contribution;
 - (f) a detailed listing of each expenditure made since the last summary report that has not been reported in detail on a prior interim report;
 - (g) for each nonmonetary expenditure, the fair market value of the expenditure;

- (h) a net balance for the year consisting of the net balance from the last summary report, if any, plus all receipts since the last summary report minus all expenditures since the last summary report; and
- (i) a summary page in the form required by the lieutenant governor that identifies:
 - (i) beginning balance;
 - (ii) total contributions during the period since the last statement;
 - (iii) total contributions to date;
 - (iv) total expenditures during the period since the last statement; and
 - (v) total expenditures to date.
- (3)
 - (a) For all individual contributions or public service assistance of \$50 or less, a single aggregate figure may be reported without separate detailed listings.
 - (b) Two or more contributions from the same source that have an aggregate total of more than \$50 may not be reported in the aggregate, but shall be reported separately.
- (4) In preparing each interim report, all receipts and expenditures shall be reported as of five days before the required filing date of the report.

Amended by Chapter 204, 2015 General Session

20A-11-512 County political party -- Criminal penalties -- Fines.

- (1)
 - (a) A county political party that fails to file an interim report that is due seven days before the county political party's convention is subject to a fine imposed in accordance with Section 20A-11-1005.
 - (b) A county political party that fails to file an interim report described in Subsections 20A-11-511(1)(a)(ii) through (iv) is subject to a fine of \$1,000, which the chief election officer shall deposit in the General Fund.
- (2) Within 30 days after a deadline for the filing of the January 10 statement required by Section 20A-11-510, the lieutenant governor shall review each filed statement to ensure that:
 - (a) a county political party officer who is required to file a statement has filed one; and
 - (b) each statement contains the information required by Section 20A-11-510.
- (3) If it appears that any county political party officer has failed to file a financial statement, if it appears that a filed financial statement does not conform to the law, or if the lieutenant governor has received a written complaint alleging a violation of the law or the falsity of any financial statement, the lieutenant governor shall, within five days of discovery of a violation or receipt of a written complaint, notify the county political party officer of the violation or written complaint and direct the county political party officer to file a financial statement correcting the problem.
- (4) A county political party that fails to file or amend a financial statement within seven days after receiving notice from the lieutenant governor under this section is subject to a fine of \$1,000, which the chief election officer shall deposit in the General Fund.

Amended by Chapter 204, 2015 General Session

20A-11-513 Termination of duty to report.

- (1) A registered political party or county political party is subject to year-end summary reporting requirements until the registered political party or county political party has filed a statement of dissolution with the lieutenant governor stating that:

- (a) the political party is no longer receiving contributions and is no longer making expenditures;
 - (b) the ending balance on the last summary report filed is zero; and
 - (c) a final summary report in the form required by this part showing a zero balance is filed with the statement of dissolution.
- (2) A statement of dissolution and a final summary report may be filed at any time.
- (3) A registered political party or county political party shall continue to file the year-end summary report required by this part until the statement of dissolution and final summary report required by this section are filed with the lieutenant governor.

Enacted by Chapter 396, 2011 General Session