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Municipal Election Amendments
2026 GENERAL SESSION
STATE OF UTAH
Chief Sponsor: Daniel McCay
House Sponsor: Lisa Shepherd

LONG TITLE

General Description:

This bill establishes annual year-end campaign finance reporting for municipal candidates until campaign account dissolution.

Highlighted Provisions:

This bill:

- requires a municipal office candidate to file a year-end campaign finance summary report (year-end report) with the municipal clerk no later than January 10 of the year after the municipal general election is held;
- establishes the required contents of a year-end report, including totals of contributions and expenditures;
- requires a municipal office candidate to continue filing a year-end report each January 10 until the candidate files a statement of campaign account dissolution and final summary report showing a zero account balance;
- specifies how a municipal office candidate may spend down a campaign account;
- authorizes the municipal clerk or recorder to impose a \$100 fine against a candidate who fails to file a year-end report;
- authorizes a municipality to adopt an ordinance imposing more stringent year-end reporting requirements; and
- makes conforming changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:

28 AMENDS:

29 **10-3-208**, as last amended by Laws of Utah 2025, Chapter 90

30 **10-3-209**, as last amended by Laws of Utah 2024, Chapter 447

31 ENACTS:

32 **10-3-209.1**, Utah Code Annotated 1953

33 **10-3-209.3**, Utah Code Annotated 1953

34

35 *Be it enacted by the Legislature of the state of Utah:*

36 Section 1. Section **10-3-208** is amended to read:

37 **10-3-208 . Campaign finance disclosure in municipal election.**

38 (1) Unless a municipality adopts by ordinance more stringent definitions, the following are
39 defined terms for purposes of this section:

40 (a) "Agent of a candidate" means:

41 (i) a person acting on behalf of a candidate at the direction of the reporting entity;

42 (ii) a person employed by a candidate in the candidate's capacity as a candidate;

43 (iii) the personal campaign committee of a candidate;

44 (iv) a member of the personal campaign committee of a candidate in the member's
45 capacity as a member of the personal campaign committee of the candidate; or

46 (v) a political consultant of a candidate.

47 (b) "Anonymous contribution limit" means for each calendar year:

48 (i) \$50; or

49 (ii) an amount less than \$50 that is specified in an ordinance of the municipality.

50 (c)(i) "Candidate" means [~~a person~~] an individual who:

51 (A) files a declaration of candidacy for municipal office; or

52 (B) receives contributions, makes expenditures, or gives consent for any other
53 person to receive contributions or make expenditures to bring about the [
54 ~~person's~~] individual's nomination or election to a municipal office.

55 (ii) "Candidate" does not mean [~~a person~~] an individual who files for the office of
56 judge.

57 (d)(i) "Contribution" means any of the following when done for political purposes:

58 (A) a gift, subscription, donation, loan, advance, or deposit of money or anything
59 of value given to a candidate;

60 (B) an express, legally enforceable contract, promise, or agreement to make a gift,
61 subscription, donation, unpaid or partially unpaid loan, advance, or deposit of

- 62 money or anything of value to the candidate;
- 63 (C) any transfer of funds from another reporting entity to the candidate;
- 64 (D) compensation paid by any person or reporting entity other than the candidate
- 65 for personal services provided without charge to the candidate;
- 66 (E) a loan made by a candidate deposited to the candidate's own campaign; and
- 67 (F) an in-kind contribution.
- 68 (ii) "Contribution" does not include:
- 69 (A) services provided by an individual volunteering a portion or all of the
- 70 individual's time on behalf of the candidate if the services are provided without
- 71 compensation by the candidate or any other person;
- 72 (B) money lent to the candidate by a financial institution in the ordinary course of
- 73 business; or
- 74 (C) goods or services provided for the benefit of a candidate at less than fair
- 75 market value that are not authorized by or coordinated with the candidate.
- 76 (e) "Coordinated with" means that goods or services provided for the benefit of a
- 77 candidate are provided:
- 78 (i) with the candidate's prior knowledge, if the candidate does not object;
- 79 (ii) by agreement with the candidate;
- 80 (iii) in coordination with the candidate; or
- 81 (iv) using official logos, slogans, and similar elements belonging to a candidate.
- 82 (f)(i) "Expenditure" means any of the following made by a candidate or an agent of
- 83 the candidate on behalf of the candidate:
- 84 (A) any disbursement from contributions, receipts, or from an account described
- 85 in Subsection (3)(a);
- 86 (B) a purchase, payment, donation, distribution, loan, advance, deposit, gift of
- 87 money, or anything of value made for political purposes;
- 88 (C) an express, legally enforceable contract, promise, or agreement to make any
- 89 purchase, payment, donation, distribution, loan, advance, deposit, gift of
- 90 money, or anything of value for a political purpose;
- 91 (D) compensation paid by a candidate for personal services rendered by a person
- 92 without charge to a reporting entity;
- 93 (E) a transfer of funds between the candidate and a candidate's personal campaign
- 94 committee as defined in Section 20A-11-101; or
- 95 (F) goods or services provided by a reporting entity to or for the benefit of the

- 96 candidate for political purposes at less than fair market value.
- 97 (ii) "Expenditure" does not include:
- 98 (A) services provided without compensation by an individual volunteering a
99 portion or all of the individual's time on behalf of a candidate; or
- 100 (B) money lent to a candidate by a financial institution in the ordinary course of
101 business.
- 102 (g) "In-kind contribution" means anything of value other than money, that is accepted by
103 or coordinated with a candidate.
- 104 (h)(i) "Political consultant" means a person who is paid by a candidate, or paid by
105 another person on behalf of and with the knowledge of the candidate, to provide
106 political advice to the candidate.
- 107 (ii) "Political consultant" includes a circumstance described in Subsection (1)(h)(i),
108 where the person:
- 109 (A) has already been paid, with money or other consideration;
- 110 (B) expects to be paid in the future, with money or other consideration; or
- 111 (C) understands that the person may, in the discretion of the candidate or another
112 person on behalf of and with the knowledge of the candidate, be paid in the
113 future, with money or other consideration.
- 114 (i) "Political purposes" means an act done with the intent or in a way to influence or tend
115 to influence, directly or indirectly, any person to refrain from voting or to vote for or
116 against any candidate or a person seeking a municipal office at any caucus, political
117 convention, or election.
- 118 (j) "Reporting entity" means:
- 119 (i) a candidate;
- 120 (ii) a committee appointed by a candidate to act for the candidate;
- 121 (iii) a person who holds an elected municipal office;
- 122 (iv) a party committee as defined in Section 20A-11-101;
- 123 (v) a political action committee as defined in Section 20A-11-101;
- 124 (vi) a political issues committee as defined in Section 20A-11-101;
- 125 (vii) a corporation as defined in Section 20A-11-101; or
- 126 (viii) a labor organization as defined in Section 20A-11-1501.
- 127 (2)(a) A municipality may adopt an ordinance establishing campaign finance disclosure
128 requirements for a candidate that are more stringent than the requirements provided
129 in Subsections (3) through (8).

- 130 (b) The municipality may adopt definitions that are more stringent than those provided
131 in Subsection (1).
- 132 (c) If a municipality fails to adopt a campaign finance disclosure ordinance described in
133 Subsection (2)(a), a candidate shall comply with financial reporting requirements
134 contained in Subsections (3) through (8).
- 135 (3) Each candidate:
- 136 (a) shall deposit a contribution in a separate campaign account in a financial institution;
137 and
- 138 (b) may not deposit or mingle any campaign contributions received into a personal or
139 business account.
- 140 (4)(a) In a year in which a municipal primary is held, each candidate who will
141 participate in the municipal primary shall file a campaign finance statement with the
142 municipal clerk or recorder no later than seven days before the day described in
143 Subsection 20A-1-201.5(2).
- 144 (b) Each candidate who is not eliminated at a municipal primary election shall file a
145 campaign finance statement with the municipal clerk or recorder no later than:
- 146 (i) 28 days before the day on which the municipal general election is held;
147 (ii) seven days before the day on which the municipal general election is held; and
148 (iii) 30 days after the day on which the municipal general election is held.
- 149 (c) Each candidate for municipal office who is eliminated at a municipal primary
150 election shall file with the municipal clerk or recorder a campaign finance statement
151 within 30 days after the day on which the municipal primary election is held.
- 152 (5) If a municipality does not conduct a primary election for a race, each candidate who will
153 participate in that race shall file a campaign finance statement with the municipal clerk
154 or recorder no later than:
- 155 (a) 28 days before the day on which the municipal general election is held;
156 (b) seven days before the day on which the municipal general election is held; and
157 (c) 30 days after the day on which the municipal general election is held.
- 158 (6)(a) If a candidate seeks appointment to fill a midterm vacancy in a municipal office
159 the candidate shall, no later than three business days before the day on which the
160 municipal legislative body meets to interview the candidate in accordance with
161 Section 20A-1-510, file a campaign finance statement with the municipal clerk or
162 recorder.
- 163 (b) Upon receipt of the campaign finance statement described in Subsection (6)(a), the

- 164 municipal clerk or recorder shall immediately submit a copy of the statement to the
165 municipal legislative body.
- 166 (7) Each campaign finance statement described in Subsection (4), (5), or (6) shall:
- 167 (a) except as provided in Subsection (7)(b):
- 168 (i) report all of the candidate's itemized and total:
- 169 (A) contributions, including in-kind and other nonmonetary contributions,
170 received up to and including five days before the campaign finance statement
171 is due, excluding a contribution previously reported; and
- 172 (B) expenditures made up to and including five days before the campaign finance
173 statement is due, excluding an expenditure previously reported; and
- 174 (ii) identify:
- 175 (A) for each contribution, the amount of the contribution and the name of the
176 donor, if known; and
- 177 (B) for each expenditure, the amount of the expenditure and the name of the
178 recipient of the expenditure; or
- 179 (b) report the total amount of all contributions and expenditures if the candidate receives
180 \$500 or less in contributions and spends \$500 or less on the candidate's campaign.
- 181 (8) Within 30 days after receiving a contribution that is cash or a negotiable instrument,
182 exceeds the anonymous contribution limit, and is from a donor whose name is unknown,
183 a candidate shall disburse the amount of the contribution to:
- 184 (a) the treasurer of the state or a political subdivision for deposit into the state's or
185 political subdivision's general fund; or
- 186 (b) an organization that is exempt from federal income taxation under Section 501(c)(3),
187 Internal Revenue Code.
- 188 (9)(a) A municipality may, by ordinance:
- 189 (i) provide an anonymous contribution limit less than \$50;
- 190 (ii) require greater disclosure of contributions or expenditures than is required in this
191 section; and
- 192 (iii) impose additional penalties on candidates who fail to comply with the applicable
193 requirements beyond those imposed by this section.
- 194 (b) A candidate is subject to the provisions of this section and not the provisions of an
195 ordinance adopted by the municipality under Subsection (9)(a) if:
- 196 (i) the municipal ordinance establishes requirements or penalties that differ from
197 those established in this section; and

- 198 (ii) the municipal clerk or recorder fails to notify the candidate of the provisions of
199 the ordinance as required in Subsection (10).
- 200 (10) Each municipal clerk or recorder shall, at the time the candidate for municipal office
201 files a declaration of candidacy, and again 35 days before each municipal general
202 election, notify the candidate in writing of:
- 203 (a) the provisions of statute or municipal ordinance governing the disclosure of
204 contributions and expenditures;
- 205 (b) the dates when the candidate's campaign finance statement is required to be filed; and
- 206 (c) the penalties that apply for failure to file a timely campaign finance statement,
207 including the statutory provision that requires removal of the candidate's name from
208 the ballot for failure to file the required campaign finance statement when required.
- 209 (11) Notwithstanding any provision of Title 63G, Chapter 2, Government Records Access
210 and Management Act, the municipal clerk or recorder shall:
- 211 (a) make each campaign finance statement filed by a candidate available for public
212 inspection and copying no later than one business day after the statement is filed; and
- 213 (b) make the campaign finance statement filed by a candidate available for public
214 inspection by:
- 215 (i) posting an electronic copy or the contents of the statement on the municipality's
216 website no later than seven business days after the day on which the statement is
217 filed; and
- 218 (ii) in order to comply with the requirements of Subsection 20A-11-103(4)(b)(ii),
219 providing the lieutenant governor with a link to the electronic posting described in
220 Subsection (11)(b)(i) no later than two business days after the day on which the
221 statement is filed.
- 222 (12)(a) If a candidate fails to timely file a campaign finance statement required under
223 Subsection (4) or (5), the municipal clerk or recorder:
- 224 (i) may send an electronic notice to the candidate that states:
- 225 (A) that the candidate failed to timely file the campaign finance statement; and
- 226 (B) that, if the candidate fails to file the report within 24 hours after the deadline
227 for filing the report, the candidate will be disqualified; and
- 228 (ii) may impose a fine of \$50 on the candidate.
- 229 (b) The municipal clerk or recorder shall disqualify a candidate and inform the
230 appropriate election official that the candidate is disqualified if the candidate fails to
231 file a campaign finance statement described in Subsection (4) or (5) within 24 hours

- 232 after the deadline for filing the report.
- 233 (c) If a candidate is disqualified under Subsection (12)(b), the election official:
- 234 (i) shall:
- 235 (A) notify every opposing candidate for the municipal office that the candidate is
- 236 disqualified;
- 237 (B) send an email notification to each voter who is eligible to vote in the
- 238 municipal election office race for whom the election official has an email
- 239 address informing the voter that the candidate is disqualified and that votes cast
- 240 for the candidate will not be counted;
- 241 (C) post notice of the disqualification on a public website; and
- 242 (D) if practicable, remove the candidate's name from the ballot by blacking out the
- 243 candidate's name before the ballots are delivered to voters; and
- 244 (ii) may not count any votes for that candidate.
- 245 (13) An election official may fulfill the requirements described in Subsection (12)(c)(i) in
- 246 relation to a mailed ballot, including a military overseas ballot, by including with the
- 247 ballot a written notice:
- 248 (a) informing the voter that the candidate is disqualified; or
- 249 (b) directing the voter to a public website to inform the voter whether a candidate on the
- 250 ballot is disqualified.
- 251 (14) Notwithstanding Subsection (12)(b), a candidate who timely files each campaign
- 252 finance statement required under Subsection (4) or (5) is not disqualified if:
- 253 (a) the statement details accurately and completely the information required under
- 254 Subsection (7), except for inadvertent omissions or insignificant errors or
- 255 inaccuracies; and
- 256 (b) the omissions, errors, or inaccuracies are corrected in an amended report or in the
- 257 next scheduled report.
- 258 (15) A candidate for municipal office who is disqualified under Subsection (12)(b) shall file
- 259 with the municipal clerk or recorder a complete and accurate campaign finance
- 260 statement within 30 days after the day on which the candidate is disqualified.
- 261 (16) A campaign finance statement required under this section is considered filed if it is
- 262 received in the municipal clerk or recorder's office by 5 p.m. on the date that it is due.
- 263 (17)(a) A private party in interest may bring a civil action in a court with jurisdiction
- 264 under Title 78A, Judiciary and Judicial Administration, to enforce the provisions of
- 265 this section or an ordinance adopted under this section.

266 (b) In a civil action under Subsection (17)(a), the court may award costs and attorney
267 fees to the prevailing party.

268 Section 2. Section **10-3-209** is amended to read:

269 **10-3-209 . Personal use expenditure -- Authorized and prohibited uses of**
270 **campaign funds -- Enforcement -- Penalties.**

271 (1) Unless a municipality adopts by ordinance more stringent definitions, the following are
272 defined terms for the purposes of this section:

273 (a) "Candidate" means [~~a person~~] an individual who:

274 (i) files a declaration of candidacy for municipal office; or

275 (ii) receives contributions, makes expenditures, or gives consent for any other person
276 to receive contributions or make expenditures to bring about the [~~person's~~]
277 individual's nomination or election to a public office.

278 (b) "Officeholder" means [~~a person~~] an individual who is elected to and currently holds a
279 municipal office.

280 (c)(i) "Personal use expenditure" means an expenditure that:

281 (A) is not excluded from the definition of personal use expenditure by Subsection
282 (2) and primarily furthers a personal interest of a candidate or officeholder or a
283 candidate's or officeholder's family, which interest is not connected with the
284 performance of an activity as a candidate or an activity or duty of an
285 officeholder; or

286 (B) would cause the candidate or officeholder to recognize the expenditure as
287 taxable income under federal law.

288 (ii) "Personal use expenditure" includes:

289 (A) a mortgage, rent, utility, or vehicle payment;

290 (B) a household food item or supply;

291 (C) a clothing expense, except:

292 (I) clothing bearing the candidate's name or campaign slogan or logo that is
293 used in the candidate's campaign;

294 (II) clothing bearing the logo or name of a jurisdiction, district, government
295 organization, government entity, caucus, or political party that the
296 officeholder represents or of which the officeholder is a member; or

297 (III) repair or replacement of clothing that is damaged while the candidate or
298 officeholder is engaged in an activity of a candidate or officeholder;

299 (D) an admission to a sporting, artistic, or recreational event or other form of

- 300 entertainment;
- 301 (E) dues, fees, or gratuities at a country club, health club, or recreational facility;
- 302 (F) a salary payment made to a candidate, officeholder, or a person who has not
- 303 provided a bona fide service to a candidate or officeholder;
- 304 (G) a vacation;
- 305 (H) a vehicle expense;
- 306 (I) a meal expense;
- 307 (J) a travel expense;
- 308 (K) a payment of an administrative, civil, or criminal penalty;
- 309 (L) a satisfaction of a personal debt;
- 310 (M) a personal service, including the service of an attorney, accountant, physician,
- 311 or other professional person;
- 312 (N) a membership fee for a professional or service organization; and
- 313 (O) a payment in excess of the fair market value of the item or service purchased.

- 314 (2) As used in this section, "personal use expenditure" does not mean an expenditure made:
- 315 (a) for a political purpose;
- 316 (b) for candidacy for public office;
- 317 (c) to fulfill a duty or activity of an officeholder;
- 318 (d) for a donation to a registered political party;
- 319 (e) for a contribution to another candidate's campaign account, including sponsorship of
- 320 or attendance at an event, the primary purpose of which is to solicit a contribution for
- 321 another candidate's campaign account;
- 322 (f) to return all or a portion of a contribution to a donor;
- 323 (g) for the following items, if made in connection with the candidacy for public office or
- 324 an activity or duty of an officeholder:
- 325 (i)(A) a mileage allowance at the rate established by the Division of Finance under
- 326 Section 63A-3-107; or
- 327 (B) for motor fuel or special fuel, as defined in Section 59-13-102;
- 328 (ii) a meal expense;
- 329 (iii) a travel expense, including an expense incurred for airfare or a rental vehicle;
- 330 (iv) a payment for a service provided by an attorney or accountant;
- 331 (v) a tuition payment or registration fee for participation in a meeting or conference;
- 332 (vi) a gift;
- 333 (vii) a payment for the following items in connection with an office space:

- 334 (A) rent;
- 335 (B) utilities;
- 336 (C) a supply; or
- 337 (D) furnishing;
- 338 (viii) a booth at a meeting or event; or
- 339 (ix) educational material;
- 340 (h) to purchase or mail informational material, a survey, or a greeting card;
- 341 (i) for a donation to a charitable organization, as defined by Section 13-22-2, including
- 342 admission to or sponsorship of an event, the primary purpose of which is charitable
- 343 solicitation, as defined in Section 13-22-2;
- 344 (j) to repay a loan a candidate makes from the candidate's personal account to the
- 345 candidate's campaign account;
- 346 (k) to pay membership dues to a national organization whose primary purpose is to
- 347 address general public policy;
- 348 (l) for admission to or sponsorship of an event, the primary purpose of which is to
- 349 promote the social, educational, or economic well-being of the state or the candidate's
- 350 or officeholder's community;
- 351 (m) for one or more guests of an officeholder or candidate to attend an event, meeting,
- 352 or conference described in this Subsection (2); or
- 353 (n) to pay childcare expenses of:
- 354 (i) a candidate while the candidate is engaging in campaign activity; or
- 355 (ii) an officeholder while the officeholder is engaging in the duties of an officeholder.
- 356 (3)(a) A municipality may adopt an ordinance prohibiting a personal use expenditure by
- 357 a candidate with requirements that are more stringent than the requirements provided
- 358 in Subsection (4).
- 359 (b) The municipality may adopt definitions that are more stringent than those provided
- 360 in Subsection (1) or (2).
- 361 (c) If a municipality fails to adopt a personal use expenditure ordinance described in
- 362 Subsection (3)(a), a candidate shall comply with the requirements contained in
- 363 Subsection (4).
- 364 (4) A candidate or an officeholder may not use money deposited into a campaign account
- 365 for:
- 366 (a) a personal use expenditure; or
- 367 (b) an expenditure prohibited by law.

- 368 (5) A municipality may enforce this section by adopting an ordinance:
 369 (a) to provide for the evaluation of a campaign finance statement to identify a personal
 370 use expenditure; and
 371 (b) to commence informal adjudicative proceedings if, after an evaluation described in
 372 Subsection (5)(a), there is probable cause to believe that a candidate or officeholder
 373 has made a personal use expenditure.

374 (6) If, in accordance with the proceedings described in Subsection (5)(b) established in
 375 municipal ordinance, a municipality determines that a candidate or officeholder has
 376 made a personal use expenditure, the municipality:

- 377 (a) may require the candidate or officeholder to:
 378 (i) remit an administrative penalty of an amount equal to 50% of the personal use
 379 expenditure to the municipality; and
 380 (ii) deposit the amount of the personal use expenditure into the campaign account
 381 from which the personal use expenditure was disbursed; and
 382 (b) shall deposit the money received under Subsection (6)(a)(i) into the municipal
 383 general fund.

384 Section 3. Section **10-3-209.1** is enacted to read:

385 **10-3-209.1 . Municipal office candidate -- Year-end summary report -- Penalty.**

- 386 (1) The definitions in Sections 10-3-208 and 10-3-209 apply to this section.
 387 (2)(a) A candidate who is required to file a campaign finance statement under Section
 388 10-3-208 shall file a year-end summary report with the municipal clerk or recorder no
 389 later than 5 p.m. on January 10 of the year after the municipal general election is held.
 390 (b) A candidate described in Subsection (2)(a) who has not filed a statement of account
 391 dissolution and final summary report under Section 10-3-209.3 shall continue to file a
 392 year-end summary report no later than 5 p.m. on January 10 of each year until the
 393 statement of account dissolution and final summary report are filed.
 394 (c) For purposes of Subsections (2)(a) and (b), if January 10 is not a business day, the
 395 candidate shall file the year-end summary report no later than 5 p.m. on the first
 396 business day after January 10.
 397 (3)(a) Each year-end summary report shall include the following information as of
 398 December 31 of the previous year:
 399 (i) the ending balance of the candidate's campaign account;
 400 (ii) the aggregate amount of contributions received during the previous calendar year;
 401 (iii) the aggregate amount of expenditures made during the previous calendar year;

402 (iv) for each contribution received during the previous calendar year that was not
403 reported on a campaign finance statement filed under Section 10-3-208, the
404 information required under Subsection 10-3-208(7)(a)(ii)(A); and
405 (v) for each expenditure made during the previous calendar year that was not reported
406 on a campaign finance statement filed under Section 10-3-208, the information
407 required under Subsection 10-3-208(7)(a)(ii)(B).

408 (b) For purposes of Subsection (3)(a), a contribution made by check or other negotiable
409 instrument is received by the candidate on the date the candidate takes possession of
410 the check or negotiable instrument.

411 (4) The candidate shall certify in the year-end summary report that, to the best of the
412 candidate's knowledge, all contributions and all expenditures have been reported as of
413 December 31 of the previous year.

414 (5)(a) A municipal clerk or recorder shall impose a \$100 fine against a candidate who
415 fails to timely file a year-end summary report in accordance with this section.

416 (b) A candidate against whom a municipal clerk or recorder imposes a fine under this
417 section shall pay the fine no later than 5 p.m. on the last business day that is at least
418 30 calendar days after the day on which the municipal clerk or recorder imposes the
419 fine.

420 (c) A municipal clerk or recorder shall provide a candidate who receives a fine under
421 this Subsection (5) a reasonable opportunity to establish, by a preponderance of the
422 evidence, that payment of the fine is not required.

423 (6)(a) A municipality may adopt an ordinance requiring a candidate to file a year-end
424 summary report with requirements that are more stringent than the requirements
425 described in this section.

426 (b) If a municipality fails to adopt an ordinance described in Subsection (6)(a), a
427 candidate shall comply with the requirements of this section.

428 Section 4. Section **10-3-209.3** is enacted to read:

429 **10-3-209.3 . Municipal office candidate -- Final summary report -- Termination**
430 **of duty to report.**

431 (1) The definitions in Sections 10-3-208 and 10-3-209 apply to this section.

432 (2) A candidate is subject to the year-end summary reporting requirements described in
433 Section 10-3-209.1 until the candidate files a statement of account dissolution with the
434 municipal clerk or recorder stating that:

435 (a) the candidate is no longer receiving contributions and is no longer making

- 436 expenditures;
- 437 (b) the ending balance on the most recent year-end summary report filed under Section
- 438 10-3-209.1 is zero;
- 439 (c) the balance in the campaign account required under Subsection 10-3-208(3)(a) is
- 440 zero; and
- 441 (d) a final year-end summary report in the form required by Section 10-3-209.1 showing
- 442 a zero balance is attached to the statement of account dissolution.
- 443 (3) A statement of account dissolution and final summary report may be filed at any time.
- 444 (4) A candidate shall continue to file the year-end summary report required by Section
- 445 10-3-209.1 until the statement of account dissolution and final summary report required
- 446 by this section are filed with the municipal clerk or recorder.
- 447 (5) A candidate shall, before filing a statement of account dissolution, dispose of any
- 448 money remaining in the campaign account described in Subsection 10-3-208(3)(a) by:
- 449 (a) returning the money to donors;
- 450 (b) donating the money to an organization that is exempt from federal income taxation
- 451 under Section 501(c)(3), Internal Revenue Code; or
- 452 (c) making another lawful expenditure of the money for political purposes.
- 453 Section 5. **Effective Date.**
- 454 This bill takes effect on May 6, 2026.