

Part 6

Political Action Committee Registration and Financial Reporting Requirements

20A-11-601 Political action committees -- Registration -- Name or acronym used by political action committee -- Criminal penalty for providing false information or accepting unlawful contribution.

- (1)
 - (a) A political action committee shall file an initial statement of organization with the lieutenant governor's office no later than 5 p.m. on the first business day that is at least seven calendar days after the day on which the political action committee:
 - (i) receives contributions totaling at least \$750; or
 - (ii) distributes expenditures for political purposes totaling at least \$750.
 - (b) Unless the political action committee has filed a notice of dissolution under Subsection (7), after filing an initial statement of organization, a political action committee shall file an updated statement of organization with the lieutenant governor's office each year after the year in which the political action committee files an initial statement of organization:
 - (i) before 5 p.m. on January 10; or
 - (ii) electronically, before midnight on January 10.
 - (c) After filing an initial statement of organization, a political action committee shall, before January 10 each year after the year in which the political action committee files an initial statement of organization, file an updated statement of organization with the lieutenant governor's office.
- (2) A statement of organization described in Subsection (1) shall include:
 - (a) the full name of the political action committee, a second name, if any, and an acronym, if any;
 - (b) the address and phone number of the political action committee;
 - (c) the name, address, telephone number, title, and occupation of:
 - (i) the two officers described in Subsection (5) and the treasurer of the political action committee;
 - (ii) all other officers, advisory members, and governing board members of the political action committee; and
 - (iii) each individual or entity represented by, or affiliated with, the political action committee; and
 - (d) other relevant information requested by the lieutenant governor.
- (3)
 - (a) A political action committee may not use a name or acronym:
 - (i) other than a name or acronym disclosed in the political action committee's latest statement of organization;
 - (ii) that is the same, or deceptively similar to, the name or acronym of another political action committee; or
 - (iii) that is likely to mislead a potential donor regarding the individuals or entities represented by, or affiliated with, the political action committee.
 - (b) Within seven calendar days after the day on which a political action committee files an initial statement of organization, the lieutenant governor's office shall:
 - (i) review the statement and determine whether a name or acronym used by the political action committee violates Subsection (3)(a)(ii) or (iii); and
 - (ii) if the lieutenant governor's office determines that a name or acronym used by the political action committee violates Subsection (3)(a)(ii) or (iii), order, in writing, that the political action committee:

- (A) immediately cease and desist use of the name or acronym; and
 - (B) within seven calendar days after the day of the order, electronically file an updated statement of organization with a name and acronym that does not violate Subsection (3)(a)(ii) or (iii).
- (c) If a political action committee uses a name or acronym that is the same, or deceptively similar to, the name or acronym of another political action committee, the lieutenant governor shall determine which political action committee has been using the name the longest and shall order, in writing, any other political action committee using the same, or a deceptively similar, name or acronym to:
- (i) immediately cease and desist use of the name or acronym; and
 - (ii) within seven calendar days after the day of the order, electronically file an updated statement of organization with a name and acronym that does not violate Subsection (3)(a)(ii) or (iii).
- (d) If a political action committee uses a name or acronym other than a name or acronym disclosed in the political action committee's latest statement of organization:
- (i) the lieutenant governor shall order, in writing, that the political action committee cease and desist use of the name or acronym; and
 - (ii) the political action committee shall immediately comply with the order described in Subsection (3)(d)(i).
- (4)
- (a) The lieutenant governor may, in addition to any other penalty provided by law, impose a \$100 fine against a political action committee, or against an individual who forms a political action committee, that:
- (i) fails to timely file a complete and accurate statement of organization or subsequent statement of organization; or
 - (ii) fails to comply with an order described in Subsection (3).
- (b) If the lieutenant governor imposes a fine described in Subsection (4)(a)(i):
- (i) the person against whom the fine is imposed shall, no later than the first business day that is at least seven calendar days after the day on which the lieutenant governor imposes the fine:
 - (A) pay the fine; and
 - (B) file a complete and accurate statement, or subsequent statement, of organization, as applicable; and
 - (ii) the lieutenant governor shall provide written notice to the person against whom the fine is imposed:
 - (A) of the requirements described in Subsection (4)(b)(i); and
 - (B) that failure to timely comply with the requirement described in Subsection (4)(b)(i)(B) is a class B misdemeanor.
- (c) The attorney general, or a political action committee that is harmed by the action of a political action committee in violation of this section, may bring an action for an injunction against the violating political action committee, or an officer of the violating political action committee, to enforce the provisions of this section.
- (d) A political action committee may bring an action for damages against another political action committee that uses a name or acronym that is the same, or deceptively similar to, the name or acronym of the political action committee bringing the action.
- (5)
- (a) Each political action committee shall designate two officers who have primary decision-making authority for the political action committee.

- (b) An individual may not exercise primary decision-making authority for a political action committee if the individual is not designated under Subsection (5)(a).
- (6) A political action committee shall deposit each contribution received in one or more separate accounts in a financial institution that are dedicated only to that purpose.
- (7)
 - (a) A registered political action committee that intends to permanently cease operations shall file a notice of dissolution with the lieutenant governor's office.
 - (b) A notice of dissolution filed by a political action committee does not exempt the political action committee from complying with the financial reporting requirements described in this chapter in relation to all contributions received, and all expenditures made, before, at, or after dissolution.
 - (c) A political action committee shall, before filing a notice of dissolution, dispose of any money remaining in an account described in Subsection (6) by:
 - (i) returning the money to the donors;
 - (ii) donating the money to the campaign account of a candidate or officeholder;
 - (iii) donating the money to another political action committee;
 - (iv) donating the money to a political party;
 - (v) donating the money to an organization that is exempt from federal income taxation under Section 501(c)(3), Internal Revenue Code; or
 - (vi) making another lawful expenditure of the money for a political purpose.
 - (d) A political action committee shall report all money donated or expended in a financial report to the lieutenant governor, in accordance with the financial reporting requirements described in this chapter.
- (8)
 - (a) Unless the political action committee has filed a notice of dissolution under Subsection (7), a political action committee shall file, with the lieutenant governor's office, notice of any change of an officer described in Subsection (5)(a).
 - (b) A political action committee may not accept a contribution from a political issues committee, but may donate money to a political issues committee.
 - (c) A political action committee shall:
 - (i) electronically file a notice of a change of a primary officer described in Subsection (5)(a) within 10 calendar days after the day on which the change occurs; and
 - (ii) include in the notice of change the name and title of the officer being replaced, and the name, address, occupation, and title of the new officer.
- (9)
 - (a) A person is guilty of providing false information in relation to a political action committee if the person intentionally or knowingly gives false or misleading material information in a statement of organization or the notice of change of primary officer.
 - (b) Each primary officer designated in Subsection (5)(a) or (8)(c) is guilty of accepting an unlawful contribution if the political action committee knowingly or recklessly accepts a contribution from a corporation that:
 - (i) was organized less than 90 calendar days before the date of the general election; and
 - (ii) at the time the political action committee accepts the contribution, has failed to file a statement of organization with the lieutenant governor's office as required by Section 20A-11-704.
 - (c) A violation of this Subsection (9) is a third degree felony.

Amended by Chapter 448, 2025 General Session

20A-11-602 Political action committees -- Financial reporting.

- (1)
- (a) Each registered political action committee that has received contributions totaling at least \$750, or disbursed expenditures totaling at least \$750, during a calendar year shall file a verified financial statement with the lieutenant governor's office:
 - (i) on January 10, reporting contributions and expenditures as of December 31 of the previous year;
 - (ii) seven calendar days before the state political convention of each major political party;
 - (iii) seven calendar days before the county political convention of a political party, if the political action committee makes an expenditure on or before the day described in Subsection (1)(b)(ii) in relation to a candidate that the party may nominate at the convention;
 - (iv) seven calendar days before the regular primary election date;
 - (v) on September 30; and
 - (vi) seven calendar days before:
 - (A) the municipal general election; and
 - (B) the regular general election.
 - (b) The registered political action committee shall report:
 - (i) a detailed listing of all contributions received and expenditures made since the last statement; and
 - (ii) for a financial statement described in Subsections (1)(a)(ii) through (v), all contributions and expenditures as of five calendar days before the required filing date of the financial statement.
 - (c) The registered political action committee need not file a statement under this section if the registered political action committee receives no contributions and makes no expenditures during the reporting period.
- (2)
- (a) The verified financial statement shall include:
 - (i) the name and address of any individual who makes a contribution to the reporting political action committee, if known, and the amount of the contribution;
 - (ii) the identification of any publicly identified class of individuals that makes a contribution to the reporting political action committee, if known, and the amount of the contribution;
 - (iii) the name and address of any political action committee, group, or entity, if known, that makes a contribution to the reporting political action committee, and the amount of the contribution;
 - (iv) for each nonmonetary contribution, the fair market value of the contribution;
 - (v) the name and address of each reporting entity that received an expenditure from the reporting political action committee, and the amount of each expenditure;
 - (vi) for each nonmonetary expenditure, the fair market value of the expenditure;
 - (vii) the total amount of contributions received and expenditures disbursed by the reporting political action committee;
 - (viii) a statement by the political action committee's treasurer or chief financial officer certifying that, to the best of the person's knowledge, the financial report is accurate; and
 - (ix) a summary page in the form required by the lieutenant governor that identifies:
 - (A) beginning balance;
 - (B) total contributions during the period since the last statement;
 - (C) total contributions to date;
 - (D) total expenditures during the period since the last statement; and

- (E) total expenditures to date.
- (b)
 - (i) Contributions received by a political action committee that have a value of \$50 or less need not be reported individually, but shall be listed on the report as an aggregate total.
 - (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) A political action committee is not required to report an independent expenditure under Part 17, Independent Expenditures, if, in the financial statement described in this section, the political action committee:
 - (i) includes the independent expenditure;
 - (ii) identifies the independent expenditure as an independent expenditure; and
 - (iii) provides the information, described in Section 20A-11-1704, in relation to the independent expenditure.
- (3) A group or entity may not divide or separate into units, sections, or smaller groups for the purpose of avoiding the financial reporting requirements of this chapter, and substance shall prevail over form in determining the scope or size of a political action committee.
- (4)
 - (a) As used in this Subsection (4), "received" means:
 - (i) for a cash contribution, that the cash is given to a political action committee;
 - (ii) for a contribution that is a negotiable instrument or check, that the negotiable instrument or check is negotiated; and
 - (iii) for any other type of contribution, that any portion of the contribution's benefit inures to the political action committee.
 - (b) A political action committee shall report each contribution to the lieutenant governor within 31 calendar days after the contribution is received.
- (5) A political action committee may not expend a contribution for political purposes if the contribution:
 - (a) is cash or a negotiable instrument;
 - (b) exceeds \$50; and
 - (c) is from an unknown source.
- (6) Within 31 calendar days after receiving a contribution that is cash or a negotiable instrument, exceeds \$50, and is from an unknown source, a political action committee shall disburse the amount of the contribution to:
 - (a) the treasurer of the state or a political subdivision for deposit into the state's or political subdivision's general fund; or
 - (b) an organization that is exempt from federal income taxation under Section 501(c)(3), Internal Revenue Code.

Amended by Chapter 448, 2025 General Session

20A-11-603 Criminal penalties -- Fines.

- (1)
 - (a) As used in this Subsection (1), "completed" means that:
 - (i) the financial statement accurately and completely details the information required by this part except for inadvertent omissions or insignificant errors or inaccuracies; and
 - (ii) the political action committee corrects the omissions, errors, or inaccuracies described in Subsection (1)(a) in an amended report or the next scheduled report.

- (b) Each political action committee that fails to file a completed financial statement before the deadline is subject to a fine imposed in accordance with Section 20A-11-1005.
- (c) Each political action committee that fails to file a completed financial statement described in Subsections 20A-11-602(1)(a)(iv) through (vi) is guilty of a class B misdemeanor.
- (d) The lieutenant governor shall report all violations of Subsection (1)(c) to the attorney general.
- (2) Within 60 calendar days after a deadline for the filing of the January 10 statement required by this part, the lieutenant governor shall review each filed statement to ensure that:
 - (a) each political action committee that is required to file a statement has filed one; and
 - (b) each statement contains the information required by this part.
- (3) If it appears that any political action committee has failed to file the January 10 statement, if it appears that a filed 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 statement, the lieutenant governor shall, no later than the first business day that is at least five calendar days after the day on which the lieutenant governor discovers the violation or receives the written complaint, notify the political action committee of the violation or written complaint and direct the political action committee to file a statement correcting the problem.
- (4)
 - (a) It is unlawful for any political action committee to fail to file or amend a statement within seven calendar days after the day on which the political action committee receives notice from the lieutenant governor under this section.
 - (b) Each political action committee that 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 action committee that violates Subsection (4)(a).
- (5)
 - (a) It is unlawful for a person to fail to file a complete and accurate statement of organization, or a complete and accurate subsequent statement of organization, within seven calendar days after the day on which the person receives the notice described in Subsection 20A-11-601(4)(b)(ii).
 - (b) A violation of Subsection (5)(a) is a class B misdemeanor.
 - (c) The lieutenant governor shall report all violations of Subsection (5)(a) to the attorney general.

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