

**Iowa Ethics and Campaign Disclosure Board**  
County PAC

Committees must comply with Code of Iowa Chapter 68A. Iowa Code 68A contains the campaign regulations enforced by the Iowa Ethics and Campaign Disclosure Board. The Board is an independent state agency that enforces the laws related to activities of political committees. Other statutes concerning the Board are found in Iowa Code Chapter 68B.

**Campaign Finance Disclosure**

If an individual or group receives contributions, including loans, makes expenditures, or incurs debt in excess of \$1000, a committee must be organized and a statement of organization (form DR-1) must be filed with the Board within 10 days after the \$1000 threshold is reached, regardless of whether the committee is partially or wholly self-financed. The PAC is then responsible for filing campaign disclosure reports (DR-2 and appropriate schedules) on or before the due dates in Code Section 68A.402. A committee is required to continue filing disclosure reports until a Statement of Dissolution (DR-3) is filed with the Board. It is important to file the report on or before the due date as civil and criminal penalties may be imposed for late-filed reports. The reports disclose campaign money and other items donated or spent by the PAC.

**Common Campaign Violations to Avoid**

- 1) A County PAC cannot accept contributions or use the resources of any corporation, bank, savings and loan, credit union, or insurance company (Code Section 68A.503). However, a PAC may purchase a good or service from a corporation at fair market value.
- 2) A PAC must attribute the source on any printed political advertising. If a PAC has registered a committee by filing the Statement of Organization, the words "paid for by" and the name of the committee are required to be included on the material. However, if a committee has not yet registered or if a Form DR-SFA has not been filed, the attribution must include the full name and address of the party responsible for the material. (Code Section 68A.405). The attribution must appear on all political advertising including newspaper advertisements, billboards, brochures, letters, posters and Web sites. Yard signs placed in a residential yard that are 32 square feet or less are exempt. Items too small to include the attribution, such as buttons or pens, are also exempt.
- 3) A PAC must make sure that campaign signs are not placed on corporate property or any governmental property including the public right-of-way (usually the area between the sidewalk and the curb).
- 4) Campaign funds must be kept in a separate account in a financial institution located in Iowa (Code Section 68A.203)

**Assistance**

Campaign finance laws, rules, advisory opinions, blank forms, brochures and other useful information may be obtained on the Board's Web site at [www.iowa.gov/ethics](http://www.iowa.gov/ethics). Call the Board at (515) 281-4104 with questions or concerns about a campaign finance issue.

**COUNTY PAC REPORTING DATES**

**Election Year Reporting Dates  
(Even Numbered Years)**

<u>Report Due</u>	<u>Covering Period</u>
May 19	January 1 through May 14
July 19	May 15 through July 14
October 19	July 15 through October 14
January 19 (next calendar year)	October 15 through December 31 of election year

**Non-Election Year Reporting Date  
(Odd Numbered Years)**

<u>Report Due</u>	<u>Covering Period</u>
January 19 (next calendar year)	January 1 through December 31 of non-election year