

Attribution: Key Points

- Under 85306(a), a candidate may transfer campaign funds from one controlled committee to another controlled committee for the same candidate.
- Contributions transferred are attributed to specific contributors on campaign statements using a “last in, first out” or “first in, first out” accounting method, and these attributed contributions, when aggregated with all others from the same contributor, may not exceed contribution limits for that office

Carry Over & Transfer



Carry Over without Attribution

- Section 85317, as interpreted by Regulation 18537.1, contains a specific exception to the attribution requirement of Section 85306(a)
- Carried over funds do not count towards contribution limits
- Contributors are not disclosed as sources on campaign statements, carried over funds are reported as a lump sum from the committee



Transfer with Attribution

- Section 85306 requires attribution upon transfer
- Transferred amount will count against contribution limit for additional contributions from same contributor
- Original contributor of transferred funds is disclosed on campaign statements