

INTRODUCTION

The purpose of California’s Political Reform Act (the “Act”) is to ensure that disclosure of political payments is accurate, timely, and made in a transparent manner. Clear and accurate disclosure is key to making voters aware of who is paying for political messages so they can evaluate the content and make informed decisions at the ballot box.

In California, the true source of a contribution must be disclosed. This manual sets out the procedures for major donor committees to comply with the reporting and advertisement disclosure requirements. A business, individual, or multi-purpose organization (including 501(c)(3) and 501(c)(4) nonprofit organizations) may qualify as a major donor committee.

Since 1974, there have been more than 200 amendments to the Act’s campaign disclosure provisions. This manual has been prepared to assist committees in complying with the Act’s numerous and often detailed rules. This manual is written in a “user friendly” format so that committees have a resource guide. Also provided is a list of statutes and regulations at the end of each chapter. These can be accessed on the FPPC website.

In addition, federal and state tax laws and other rules may be applicable. Telephone numbers and website addresses for the Federal Election Commission, Internal Revenue Service, California Franchise Tax Board, and the Federal Communications Commission are listed in the Appendix.

Controlling Law

This manual summarizes key campaign disclosure laws and regulations and draws from years of FPPC staff advice on complying with the provisions of the Act's campaign disclosure laws. Each committee's activity is different, however, and may raise issues not discussed in this manual. If there are any discrepancies between the manual and the Act or its corresponding regulations, the Act and its regulations will control.

Need Help?

If you need assistance, the Fair Political Practices Commission (FPPC) provides advice by email and by a toll-free telephone advice line. The FPPC does not provide third party advice or advice on past conduct. In addition, the FPPC website (www.fppc.ca.gov) contains forms, manuals, and a wealth of other helpful information.

Email Advice	Telephone Advice
advice@fppc.ca.gov	1-866-ASK FPPC (1-866-275-3772)

Don't forget these rules...

- Major donor committees do not receive contributions. If you receive contributions (persons providing you funds for political purposes) totaling \$2,000 or more in a calendar year you may qualify as a recipient committee, not a major donor committee. See Chapter 1.
- Major donor committees terminate automatically at the end of each year. A prior year's activity does not trigger filing in another calendar year, unless the donor forgives a loan made in a prior year.
- If you make contributions totaling \$25,000 or more in a calendar year, you may be required to file electronically with the Secretary of State.

- Once you become a major donor committee, during the 90 days prior to an election, or on the date of the election, you may be required to file the Form 497 Contribution Report within 24 hours.
- A major donor committee must file a semi-annual report for each six-month period in which a contribution or independent expenditure is made. State donors may also trigger odd-year reports.
- Check the filing schedules at www.fppc.ca.gov for deadlines.
- Do not report contributions to federal candidates.
- When a major donor is required to be identified in a mass mailing or other advertisement, the legal name of the individual or entity or any name by which the filer is commonly known to the public must be disclosed (e.g., ABC Development Corporation).