



Campaign Finance Handbook

CHAPTER 7: POLITICAL ACTION COMMITTEES

What is a Political Action Committee (PAC)?

A combination of two or more persons, the primary or major purpose of which is to support or oppose any candidate, political party, or issue, or to influence the result of any election through express advocacy.

A PAC does not include candidate committees, legislative campaign funds, political parties, political contributing entities (PCE), or political clubs.

To determine whether a purpose is a primary or major purpose, the following will be considered:

- Whether the combination of two or more persons receives money or any other thing of value in a common account for the specific purpose of supporting or opposing any candidate, political party, legislative campaign fund, political action committee, political contributing entity, or ballot issue.
- Whether the combination of two or more persons has or will make a continuing pattern of expenditures from a common account to support or oppose any candidate, political party, legislative campaign fund, political action committee, political contributing entity, or ballot issue.
- Whether the combination of two or more persons constitutes an entity that did not exist before supporting or opposing any candidate, political party, legislative campaign fund, political action committee, political contributing entity, or ballot issue.
- Whether the total dollar value of the combination of two or more persons' activity described in the above paragraphs during a calendar year exceeds \$100.

[R.C. 3517.01\(C\)\(8\); OAC 111:2-1-02\(K\)\(1\)](#)

A "combination of two or more persons" does not include persons making separate, individual contributions to the same campaign committee, political party, or other entity.

[OAC 111:2-1-02\(K\)\(2\)](#)



Types Of PACs

Corporate PACs

A corporation may sponsor a PAC and pay its administrative, establishment, and solicitation costs. Corporations may not give and a corporate PAC may not accept money or property from the corporation for use by the corporate-sponsored PAC in supporting or opposing candidates or another partisan political purpose. The Ohio Administrative Code gives detailed information on corporate PAC activity, including:

- Reporting and disclosure requirements.
- Allowable corporate payments of the administrative, establishment, and solicitation expenses of its PAC.
- Social event and fund-raising requirements.
- Permitted communications between the corporation and its PAC.
- Prohibited uses of corporate money or property.

[R.C. 3517.082, 3599.03; OAC 111:2-3-01 through 111:2-3-08](#)

Federal PACs (FSL PACs)

A PAC registered with the Federal Election Commission (FEC) may use its federal PAC account to make non-federal disbursements in Ohio. Such a PAC is called a federal, state, and local PAC (FSL PAC). Before such a disbursement is made, the FSL PAC must register with the Secretary of State's office by filing a copy of the most recent Statement of Organization that it filed with the FEC. If information listed on the Statement of Organization changes, the FSL PAC must file a copy of the updated Statement of Organization with the Secretary of State at the same time it is filed with the FEC. Whenever an FSL PAC files a report with the FEC that includes Ohio non-federal activity, the FSL PAC must file a copy of that same report with the Secretary of State. Ohio law requires an FSL to file only the summary page, the detailed summary page, and any disbursement pages that reflect Ohio non-federal activity. FSL reports are due on the federal filing deadlines.

The campaign committees of a candidate for federal office wishing to make expenditures to Ohio non-federal candidate committees, Ohio PACs, PCEs, legislative campaign funds, state political party funds, or county political party funds must first register as an FSL PAC before making such expenditures. The PAC is then subject to the reporting requirements and contribution limits of any other FSL PAC.

[R.C. 3517.107; OAC 111:2-1-07](#)

If an FSL contributes during a calendar year from its federal account in connection with a state or local election in Ohio to an affiliated state or local PAC, then the FSL must file [Form 31-R, Federal, State, and Local Ohio Residents Receipt Report](#) with the Secretary of State by the last business day in January of the next calendar year. The statement must list the names and addresses of each contributor residing in Ohio who contributed to the FSL during the calendar year covered by the statement. The statement must also list the aggregate amount of each contributor's contribution received during that calendar year.

This information is not intended to address federal filing and disclosure requirements as enforced by the Federal Election Commission. Contact the FEC for more federal filing information. The phone numbers for the FEC are 800-424-9530 and 202-694-1000. The FEC website is: [FEC.gov](https://www.fec.gov).



Labor Organization PACs

A labor organization may sponsor a PAC and pay its administrative, establishment, and solicitation costs. Labor organizations may not give and a labor organization PAC may not accept money or property from the labor organization for use by the labor organization-sponsored PAC in supporting or opposing candidates or another partisan political purpose. The Ohio Administrative Code gives detailed information on labor organization PAC activity, including:

- Reporting and disclosure requirements.
- Allowable payments of the administrative, establishment, and solicitation expenses of its PAC.
- Social event and fund-raising requirements.
- Prohibited uses of money or property.

[*R.C. 3517.082, 3599.03; OAC 111:2-3-01 through 111:2-3-08*](#)

Labor organizations may also operate as a PCE. For more information, see [Chapter 8, Political Contributing Entities](#).

Non-Ohio PACs

Any non-Ohio, non-FSL PAC wishing to influence state or local elections in Ohio must comply with Ohio laws and rules regulating PACs. Thus, before receiving contributions or making expenditures, the entity must file [Form 30-D, Designation of Treasurer](#). Contributions raised before the Designation of Treasurer is filed may not be transferred into the Ohio-registered PAC.

Expenditures made to influence Ohio state or local elections must be itemized on [Form 31-B, Statement of Expenditures](#). PACs are not required to itemize expenditures made to influence elections outside of Ohio. PACs may list these expenditures on the Statement of Expenditures under the label, "Non-Ohio Activity" with a lump sum aggregate amount. Copies of canceled checks or paid receipts for Ohio-related expenditures over \$25 must be provided.

Any campaign committee, political action committee, political contributing entity, legislative campaign fund, or political party that receives a contribution from a non-Ohio PAC before the entity's filing of a Designation of Treasurer must return the contribution to the non-Ohio PAC.

[*R.C. 3517.10\(D\); OAC 111:2-4-03; OEC Adv. 2006ELC-03*](#)

Political Clubs

A political club is not a PAC and is not required to file a Designation of Treasurer or campaign finance reports. An entity considered a political club must meet all of these requirements:

- formed primarily for social purposes
- consists of one hundred members or less
- has officers and periodic meetings
- has less than \$2,500 in its treasury at all times
- gives \$1,000 or less in contributions to political entities per calendar year

A political club that chooses to file a Designation of Treasurer becomes a registered PAC and must file campaign finance reports.



[R.C. 3517.01\(C\)\(8\)\(b\); OAC 111:2-1-02\(L\)](#)

What to Do First

Before receiving contributions or making expenditures, a Political Action Committee (PAC) must file [Form 30-D, Designation of Treasurer](#). This form registers the PAC and includes basic information such as the name and address of the PAC, the name and address of the treasurer and deputy treasurer, if applicable, and any affiliated PACs or sponsoring organizations.

PACs organized only to support or oppose a ballot issue are considered Ballot Issue Committees. Please refer to [Chapter 9, Ballot Issue Committees](#).

There are no statutory restrictions on who can be a treasurer. The authorized party must either designate themselves or another person as the committee treasurer. A treasurer may appoint a deputy treasurer to assist in the accounting, record-keeping, and disclosure responsibilities. The authorized representative must sign to approve the DOT. The treasurer, and deputy treasurer if appointed, must sign the DOT to acknowledge their appointment.

PACs are responsible to keep all committee information updated (e.g., change in treasurer, change of committee name, change of address, or change of contact information) by filing an updated Designation of Treasurer. This form must be completed in entirety each time it is filed, including all applicable signatures.

[R.C. 3517.10\(D\)](#)

Naming a Corporate or Labor-Sponsored PAC

A labor or corporate-sponsored PAC's name must include the name of its sponsoring organization. PAC checks must contain the full name of the PAC, the PAC's address, and, if the PAC files with the Secretary of State, then checks must also include the PAC's registration number.

[R.C. 3517.10 \(D\) & \(E\); OAC 111:2-1-04](#)

Bank Account

A PAC must establish a bank account that is separate from all other accounts. All monetary contributions received must be deposited into this account. Contributions may not be placed in any other personal or business account. PACs must disclose all contributions received and expenses paid from this account.

[R.C. 3517.10](#)

Although Ohio law does not require a campaign committee to obtain a federal employer identification number (EIN), the committee's chosen financial institution may require an EIN for banking purposes. EINs are issued by the [Internal Revenue Service](#) upon request and any questions on obtaining an EIN should be directed to the [IRS](#).

Where to File Reports

Where reports are filed is based on the PAC's activity. Generally, PACs that contribute to county political parties, local candidate campaign committees, or local ballot issue committees will file the PAC's campaign finance reports with the local county board of elections.

PACs that contribute to candidates seeking election to a district office, other than a candidate for a member of



the General Assembly, or a ballot issue to be submitted to a multicounty district, will file campaign finance reports with the board of elections in the most populous county of that district.

PACs that contribute to candidates for a member of the General Assembly, statewide candidates, statewide ballot issues, state political parties, or to other PACs that contribute to those candidates or issues will file their campaign finance reports with the Secretary of State.

All entities filing campaign finance reports with the Secretary of State's office are subject to mandatory electronic filing. State law allows, but does not require, a local PAC to submit campaign finance reports electronically to the local county board of elections. See [Chapter 13, Electronic Filing of Campaign Finance Reports](#) for more information on electronic filing.

[R.C. 3517.11\(A\)](#); [3517.106](#)

Apart from non-Ohio and FSL PACs, PACs file their reports in only one location. PACs that want to spend money in regard to federal elections should contact the FEC for its requirements. A PAC that wishes to engage in both federal and non-federal activity should review the federal PAC section.

When a PAC must change its place of filing, it does so by filing an updated [Form 30-D, Designation of Treasurer](#). The PAC files the original copy of the updated Designation of Treasurer form with the new place of filing. The PAC then sends a copy to the prior place of filing to indicate the intent to transfer filing obligations to a new location.

When to File Reports

PAC reports are due based on the nature and timing of the activity in which the PAC engages. A PAC must file pre- or post-election reports only when the PAC has activity intending to influence candidates or ballot issues appearing on the ballot. All mailed reports must be physically received by the Secretary of State or a board of elections to meet the filing deadline requirement. A report postmarked, but not received, by the deadline is a late filing.

Reporting Deadlines

A PAC must file a pre-election report by 4 p.m. on the 12th day before an election (primary, general, or special) if the PAC spent or received \$1,000 or more to influence that election between the time the last report was filed and the 20th day before the election. The \$1,000 threshold includes monetary and in-kind contributions, along with the value of any new loans received during the reporting period.

[R.C. 3517.10\(A\)\(1\)](#); [OAC 111:2-4-04](#)

Examples:

- A PAC raises \$1,200 and spends \$875 in a pre-election period. The PAC made a \$500 contribution to a campaign committee whose candidate will appear on that election's ballot. Because the PAC contributed to influence the election and had more than \$1,000 in contributions in the pre-election period, the PAC must file a pre-election report.
- A PAC raises \$25,000 and spends \$400 in a pre-election period. None of the expenditure activity went to support or oppose any candidate or issue on that election's ballot. Because the PAC had no activity to influence the result of the election, a pre-election report is not due.



A PAC must file a post-election report by 4 p.m. on the 38th day after the election if the PAC received contributions or made expenditures to influence that election between the time the last report was filed and the 31st day after the election.

[R.C. 3517.10\(A\)\(2\); OAC 111:2-4-04](#)

Examples:

- A PAC raises \$500 and spends \$25 in a post-election period. The PAC made a \$25 contribution to a campaign committee whose candidate appeared on that election's ballot. Because the PAC made an expenditure to influence the election, the PAC must file a post-election report.
- A PAC raises \$40,000 and spends \$1,400 in the combined pre- and post-election reporting periods. None of the PAC's expenditure activity in both the pre-election and post-election reporting periods has been to campaign committees whose candidate appeared on the ballot or to issues appearing on the ballot. Thus, because the PAC had no ballot-related activity, neither a pre-election nor a post-election report is due.

A PAC must file a semiannual report by 4 p.m. on the last business day of July if the PAC was not required to file a report after the immediately preceding primary election. A semiannual report should reflect all activity since the last report through June 30 and should reflect only the activity that has occurred since the previous report was filed.

[R.C. 3517.10\(A\)\(4\)](#)

A PAC must file an annual report by 4 p.m. on the last business day of January if the PAC was not required to file a report after the immediately preceding general election. An annual report should reflect all activity since the last report through December 31 and should reflect only the activity that has occurred since the previous report was filed.

[R.C. 3517.10\(A\)\(3\); OAC 111:2-4-04](#)

The rules described in the pre- and post-election sections apply no matter when an election is held. For example, a PAC may have activity to influence a special election in February, a statewide primary in May, or a municipal primary in September. Based on the PAC's activity, any of these elections can trigger the "12-day before" or "38-day after" filing requirements.

The purpose of a contribution to the PAC or the use of that contribution are the keys to determining whether a report will be required. The need for pre- and post-election reports will be determined by whether the PAC will be using the contribution to influence that election.

[R.C. 3517.01\(C\)\(5\) & \(6\)](#)

Report Forms

All reporting forms, along with instructions for their use, are available at the [Secretary of State's website](#).

PACs not required to file electronically may download, complete, and print the forms for their paper filings. Filers may choose to create their own forms for use in paper filing, with the express written approval of the Secretary of State's office, as long as they are substantially similar to the forms prescribed by the Secretary of State's office.



OAC 111:2-4-10

Filers seeking the approval of alternative paper forms may direct their request, along with a sample of each of the alternative forms to CFinance@OhioSoS.gov or to:

Office of the Ohio Secretary of State
Campaign Finance Unit
180 Civic Center Dr.
Columbus, Ohio 43215

General Rules

Treasurer Duties and Liability

The treasurer and any appointed deputy treasurer of a PAC are legally responsible for campaign finance reporting requirements. The treasurer is appointed by an authorized representative of the PAC and must keep detailed records of everything received, given, or expended. A treasurer may appoint a deputy treasurer to assist in the accounting, recordkeeping, and disclosure responsibilities.

Each report must contain a statement that the report is complete and accurate, subject to the penalty for election falsification (a felony of the fifth degree). Reports must be signed by the treasurer or a deputy treasurer. The treasurer must retain accurate records of all activity for six years.

[R.C. 3517.081](#), [3517.10](#), [3517.13](#), [3517.992\(A\)](#), [3599.36](#); [OAC 111:2-4-11](#), [111:2-4-13](#)

Keeping Reports in Balance

Errors and mistakes in the report can easily affect the balance on hand (line 6) on a report's cover page, causing it to be incorrect. A treasurer should take two easy steps to avoid or detect potential problems in the report.

- When a report is completed, the balance on hand (line 6) on the cover page should equal the balance listed on the committee's bank account statement. If the treasurer has reported all the necessary contributions and expenditures (including service charges, interest, and voided checks), then these balance figures should be the same.
- The treasurer should ensure the statements received from the bank are balanced against the committee's reports in a regular and timely fashion.

These two steps will go a long way to help a treasurer ensure that no contribution or expenditure information is incorrect or has been omitted.

Sponsors

A PAC sponsor is an organization that establishes or gives administrative support to a PAC. PACs sponsored by labor organizations and corporations should see their respective section in [Chapter 10 Corporations and Labor Organizations](#), for more information about what a corporation or labor organization may do on behalf of its sponsored PAC.

[R.C. 3517.082](#); [OAC 111:2-3-01 through 111:2-3-07](#)



Membership

Membership in a PAC is determined by the rules and bylaws of the PAC. See [Chapter 12, Disclaimers](#), for information on determining whether a PAC meets the qualifications of a “Limited PAC” for the purpose of special disclaimer rules. For the purpose of the disclaimer requirements, a person is a member of a political action committee if the person makes one or more contributions to the PAC.

[R.C. 3517.105](#), [3517.20](#); [OAC 111:2-1-02](#)

Affiliation Between Separate PACs and PCEs

A PAC is affiliated with another PAC or PCE if they are both established, financed, maintained, or controlled by the same corporation, organization, labor organization, continuing association, or other person, including any parent, subsidiary, division, or department of that corporation, organization, labor organization, continuing association, or other person. A PAC must list any affiliated PACs and PCEs on its DOT.

[R.C. 3517.102\(D\)](#); [OAC 111:2-1-02\(H\)](#)

Affiliated PAC/PCE Contributions Limits

The amount, as updated, a PAC may receive from another PAC or PCE is shown on the [contribution limit chart](#). Contributions made from two or more affiliated PACs and contributions made from two or more affiliated PCEs, are considered to have been made from a single PAC or from a single PCE. See [Chapter 7, Political Action Committees](#), and [Chapter 8, Political Contributing Entities](#), for more information.

Registration Number

All statewide PACs are issued a registration number by the Secretary of State. Every report submitted and every check issued by a statewide PAC should bear the registration number of the PAC issuing the check or filing the report. Committees that receive contributions from a statewide PAC are required to report the PAC’s registration number.

[R.C. 3517.10\(D\)\(1\)](#)

Committee Checks

Any check that a PAC uses to make a contribution or to make an expenditure must contain the full name and address of the PAC. If the PAC files with the Secretary of State, then the PAC must also include its assigned registration number on the face of any committee check.

[R.C. 3517.10\(E\)\(4\)](#)

Loans

A PAC may receive contributions in the form of a loan where the contributor expects to be repaid. While there is no requirement to obtain or disclose any formal loan agreement between the PAC and the contributor, it is advisable to consider having an agreement with all terms expressly detailed. Once a loan is received, the balance, along with any payments made, must be disclosed on [Form 31-C, Statement of Loans Received](#), in each report filed until the loan is repaid or forgiven by the contributor.

Debts

When a PAC has received a good or service that is 60 days or more payable at the time of a reporting



deadline, it must disclose the transaction on [Form 31-N, Statement of Outstanding Debts](#), within that report. The debt, and any activity relating to it, must be in each report until the debt is repaid or forgiven by the contributor. If the debt is forgiven, the amount forgiven is considered an in-kind contribution.

Contributions

Generally, a PAC must disclose the value of all contributions it receives. All contributions must be separately itemized, except for those received at a fund-raising event or payroll deductions aggregating less than \$50 per individual per calendar year. The primary elements for complete disclosure of a contribution are:

- The name of the contributor;
- The address of the contributor;
- The date of the contribution; and
- The amount of the contribution.

Employer/Occupation Disclosure

A PAC that files electronically and receives a contribution from an individual who exceeds \$100, must include the name of the contributor's current employer or, if self-employed, the name of the individual's business.

[R.C. 3517.10\(B\)\(4\)\(b\)\(ii\)](#)

Anonymous Contributions

Contributors may not remain anonymous by request. If a donor does not want to be identified, the contribution is not truly anonymous, and the PAC should not accept the contribution. In all events, if an anonymous contribution is received, the PAC must make best efforts to identify the donor. If that effort does not succeed, the contribution should have an explanation of the circumstances that caused it to be anonymous and a description of the efforts made to determine the donor's identity. This information should appear in the address portion of [Form 31-A, Statement of Contributions Received](#) or [Form 31-E, Statement of Contributions Received at a Social or Fund-Raising Event](#), or attached to the report as supplemental documentation.

[R.C. 3517.10\(C\)\(2\)](#), [3517.10\(E\)\(3\)](#); [OAC 111:2-1-05](#)

Cash Contribution Limits

A contributor may not give more than \$100 per election in cash (coined or paper money designated as legal tender and circulated from hand to hand). A recipient must refund any amount over the \$100 limit. The PAC must disclose the full amount of the contribution received and deposited on the appropriate campaign finance report forms as well as the offsetting refund expenditure issued.

[R.C. 3517.13\(F\)](#); [OAC 111:2-4-05](#)

Contribution Limits

The amounts that PACs may contribute or accept is shown on the [contribution limit chart](#). Contributions from one PAC to an affiliated PAC are not subject to contribution limits. In all events, contributions made from affiliated PACs are considered to have been made from a single PAC.

[R.C. 3517.102](#)



Raffles

The use of raffles or other games of chance to raise money for a political action committee, or any other political entity, while not specifically prohibited in the campaign finance statutes, is discouraged for many reasons. First, the collecting and reporting of all the required contributor information for every raffle ticket or chance sold can be very difficult. A campaign treasurer must keep a strict account of all contributions received regardless the amount of the contribution. Second, the raffle or other games or schemes of chance in which persons pay to play may be a lottery prohibited by [Article XV, Section 6 of the Ohio Constitution](#) or may constitute gambling in violation of [R.C. 2915](#). In addition, political fund-raising events involving a raffle or other scheme or game of chance held on the premise of a liquor permit holder may involve a violation of [OAC 4301:1-1-53](#) of the Ohio Department of Commerce, Division of Liquor Control.

Many fund-raising events award door prizes to some people who attend. Giving door prizes of minimal value, such as flower arrangements, is unlikely to constitute a violation because the persons participating would have contributed regardless of the possibility of receiving a prize. But if the value of the door prize is significant enough to encourage contributors to purchase an entrance ticket in order to win the prize, then a violation may have occurred.

Questions or information on raffles and other schemes or games of chance should be referred to the county prosecutor in the county where the activity occurs.

SOS Advisory No. 94-04

In-Kind Contributions Received

An in-kind contribution is a non-monetary contribution of goods or services that is made with the consent of, in coordination or cooperation with, or at the request or suggestion of, the benefited PAC. Examples include receiving postage or signs, receiving rent-free office space, having personnel compensated by a third party, or having a third party buy media advertising on behalf of the PAC. An in-kind contribution is considered a contribution and must be reported on [31-J-1, In-Kind Contributions Received](#).

[R.C. 3517.01\(C\)\(16\)](#)

Contributions from Minor Children

PACs are prohibited from accepting contributions from any individual under the age of seven.

[R.C. 3517.102\(C\)\(7\)](#)

Contributions from Foreign Nationals

Foreign nationals are prohibited from contributing or promising to contribute to any political action committee. This applies to both direct contributions and those made indirectly through a person or entity.

Political action committees are prohibited from knowingly soliciting, accepting, or receiving funds from a foreign national, either directly or indirectly through another person or entity, for any political purpose. They are also prohibited from making contributions, expenditures, or independent expenditures using funds they know were received from a foreign national for a political purpose.

[R.C. 3517.121\(B\), 3517.121\(C\)](#)



Contributions from Joint Checking Accounts

Contributions received from a joint checking account shall be considered a contribution from the person signing the check, absent evidence to the contrary. If the contribution is to be apportioned to each account holder, the contributions must be reported separately as two individual contributions.

[OAC 111:2-4-14](#)

Corporate/Professional Association Contributions

Corporations are prohibited from contributing to political action committees. This prohibition applies to the provision of corporate funds or property to a candidate or campaign committee.

[R.C. 3599.03](#);

Corporations may communicate information about candidates so long as the communication is sent to only the shareholders, employees, directors, or officers of the corporation or to the immediate families of those individuals. Such communication may be made by mail, email, reports, memoranda, or other method of direct communication. The posting or authorized posting of campaign literature is permitted by a corporation so long as the literature is placed in an area generally accessible only to the employees, shareholders, directors, or officers of the corporation. See [Chapter 10, Businesses and Labor Organizations](#), for more information.

[R.C. 3599.03\(G\)\(3\)](#); [OAC 111:2-3-08](#)

Professional associations (e.g., physicians, architects & dentists) under [R.C. 1785](#), limited liability companies under [R.C. 1705](#), or partnerships as defined by [R.C. 1776 through 1783](#), are not “corporations” under [R.C. 3599.03](#). These entities are considered either partnerships or unincorporated business associations.

[R.C. 3517.10\(I\)](#); [OAC 111:2-4-20](#); [OEC Adv. 96ELC-03](#)

To determine the status of a business or a corporation registered in Ohio, you may contact the Secretary of State’s Business Services Division at 877-767-3453. Also, the complete database of business entity filings is available and can be searched at the [Secretary of State’s website](#). Follow the links for Businesses and [Business Search](#).

Partnerships/Unincorporated Associations

Contributions received from partnerships or unincorporated associations must reflect both the name of the entity and the individual contributing. Incorporated professional associations and limited liability companies are considered unincorporated associations or, if applicable, partnerships. Contributions may be transmitted by these entities but must include, at the time of the distribution, detailed information on the allocation of the contribution amount among the owners or partners of the unincorporated association or partnership. A recipient may not accept, deposit, or use a contribution from a partnership or other unincorporated business unless the recipient has the allocation information necessary to itemize the contribution by the partner, owner, or member.

[R.C. 3517.10\(I\)](#); [OAC 111:2-4-20](#); [OEC Adv. 96ELC-03](#)



Contributions Received Through Online Payment Processors

Online payment processing applications must provide for complete reporting of all contribution disclosure requirements, including:

- Full name of contributor;
- Complete street address of contributor;
- Date of contribution;
- Full amount of contribution as authorized by contributor; and
- Contributor employer (or, if self-employed, occupation, and business name), if applicable.

The recipient of an online contribution must disclose the full amount of the payment as a contribution. Any fee associated with the processing of the contribution must be disclosed as an offsetting expenditure. The fees assessed on multiple contributions made through an online payment processor during any reporting period may be aggregated to disclose as a single expenditure transaction. A committee that aggregates payment processing fees must attach a copy of the statement verifying the individual expenditures to the respective campaign finance statements.

Fund-Raiser Exemption

A PAC must report the name, address, date, and amount for each contribution received on each report it files. However, a PAC does not need to itemize contributions totaling \$50 or less received at a specific fund-raising activity within a report. These contributions may be reported as a single

line item with an aggregate amount on [Form 31-E, Statement of Contributions Received at a Social or Fund-Raising Event](#).

Additionally, in-kind contributions totaling \$425 or less from one contributor at a single fund-raising activity are not required to be itemized. These contributions should be reported as a single line item with an aggregate amount on [Form 31-J-1, Statement of In-Kind Contributions Received](#). In all events, the treasurer must keep itemized records of all contributions, in case such records are requested by the auditing authority.

[R.C. 3517.10\(B\)\(4\)\(e\)](#)

Public Employee Solicitations

Public employees may not solicit contributions or be solicited for contributions while performing their official duties or while they are in those areas of a public building where official business is transacted or conducted. The term “public employee” does not include any person holding an elective office.

[R.C. 3517.092\(F\)](#)

Deposit of Contributions and Other Income

The PAC must deposit all contributions in an account within 30 days of receipt or return the contribution to the donor. A contribution that is clearly illegal must be returned and not deposited. A contribution that appears on its face to be legal (e.g., not from a foreign national, corporation, or in excess of the contribution limits) may be deposited and used by the PAC.

Contributions that appear questionable may be deposited, but not spent. The treasurer must make a good-faith effort to determine the legality of the contribution. If, within 30 days of receipt, it cannot be determined



that the contribution is legal, then it must be returned.

If a contribution is kept that is later found to be illegal, then the PAC must refund it within 10 days of the discovery.

[OAC 111:2-4-11](#)

Expenditures

Independent Expenditures

An independent expenditure is an expenditure that is made in support of or in opposition to either a candidate or a ballot issue without the consent of, and not in coordination, cooperation, or consultation with, or at the request or suggestion of the candidate, agent of the candidate, or ballot issue committee. Such expenditures are reported by the PAC or entity that makes them, but not by the benefited committee.

[R.C. 3517.01\(C\)\(17\)](#), [3517.105](#); [OAC 111:2-2-01](#), [111:2-2-02](#)

Permissible Use of Funds

PACs may use their contributions to influence the results of an election, to make a charitable donation, or to refund excess or illegal contributions. PACs may use contributions to influence the results of an election by both spending money and making in-kind contributions. Charitable contributions are those made to a charity designated as exempt from federal income taxation under subsection 501(a) and described in subsections 501(c)(3), 501(c)(4), 501(c)(8), 501(c)(10), or 501(c)(19) of the Internal Revenue Code, or to any charity approved by advisory opinion of the Ohio Elections Commission. The use of any funds received from a foreign national for contributions, expenditures, or independent expenditures is prohibited.

[R.C. 3517.08\(G\)](#), [3517.01\(C\)\(6\)](#), [3517.121\(C\)](#)

No person may convert for personal or business use anything of value from a PAC's funds.

[R.C. 3517.13\(O\)](#)

PACs may not refund a contribution unless the purpose is to refund a contribution in excess of the applicable contribution limit or to refund a contribution that has been found to be illegal.

[OEC Adv. 99ELC-03](#)

Expenditure Verification

Every expenditure in excess of \$25 must have a corresponding canceled check or receipt photocopy attached to the report. A proper receipt is one that has been marked "PAID" by the vendor. In addition, the Secretary of State or the county board of elections may request a mileage log for mileage reimbursements, so that the expenditure and its appropriateness may be verified. If canceled checks are not returned or provided by the banking institution of the PAC, a copy or printout of the PAC's bank statements will suffice for the receipt requirement so long as the name of the vendor, date of transaction, and amount of the expenditure are all provided. Additionally, printouts of cancelled check images as provided by the PAC's banking institution satisfy the expenditure verification requirement.

[R.C. 3517.10\(D\)](#); [OAC 111:2-4-13](#); [OEC Adv. 87ELC-03](#), [87ELC-12](#)



In-Kind Contributions Made

An in-kind contribution made occurs when a PAC gives items or services to another committee or pays the bill for items or services for another committee's benefit. An in-kind contribution made is considered a disbursement and should be reported as such on [Form 31-J-2, In-Kind Contributions Made](#). If the in-kind contribution made involved the outlay of money, then a corresponding expenditure entry should appear on [Form 31-B, Statement of Expenditures](#), or if related to an event, [Form 31-F, Statement of Expenditures for Social or Fund-raising Event](#).

Reporting

Corrections and Amendments

A PAC must file an amended report when a correction is necessary, it obtains additional information, or when ordered by the PAC's auditing authority. Amendments consist of only corrections to previously submitted information or additional information. The amendment should include either a report cover page or a cover letter specifying the name of the PAC that is filing and what report is being amended. When the error is found, or when checks are received that could not earlier be attached to a report, the amendment should be filed immediately.

When an auditing authority requests more information or a correction to a report, the PAC has 21 days to provide the information or correction.

[R.C. 3517.11\(B\)](#)

Payroll Deduction Exemption

Generally, a PAC must report the name, address, date, and amount for each contribution received. This detail must be provided with each report filed. However, a PAC that receives voluntary contributions via payroll deduction totaling \$50 or less per contributor per calendar year may aggregate the contributions in a filing with the description "Voluntary contributions received via payroll deduction aggregating \$50 or less per calendar year" along with the date and amount. If the contributions received from a contributor exceed an average of \$4 per month, those contributions should be itemized in the report from the beginning of the calendar year. If the PAC does not know at the beginning of the year the amount of aggregate contributions it will receive from some of its members in a year, it may be easier for the PAC to provide an itemized list of all contributions received for each report filed. This information must be provided when the report is filed. If the report must be filed electronically under [R.C. 3517.106](#), then the contribution information must be in the electronically filed report.

[R.C. 3599.031](#), [3517.10\(B\)\(4\)\(e\)](#)

A PAC must include all contributions received during that reporting period when filing a report. When a PAC receives contributions via payroll deduction, the PAC is only responsible for reporting contributions that it has actually received during that reporting period. As an example, contributions deducted from the contributor's pay during the Pre-Primary period, but which are not received by the PAC until the Post-Primary period, will not be reported in the Pre-Primary report. The date the PAC received the check containing the contributions is used to determine in which report the data should be included.



Record Retention

PACs must keep their records for six years, even when changing treasurers. This requirement includes all bank records, including deposit records, reports, amendments, correspondence, receipts, invoices, and mileage logs.

[R.C. 3517.10\(C\), \(D\); OAC 111:2-4-13](#)

Closing the Committee

Except for FSL PACs, before a PAC may terminate, it must have a zero-dollar balance and no outstanding loans or debts. When these criteria have been met, the PAC may file a final report to close the committee. This report must list all activity, if any, that has occurred since the previous report. A PAC's method for requesting to terminate varies by their filing location and whether they file electronically or via paper.

- Electronic filers with a board of elections will select the "Termination Report" option when creating their final report for submission.
- Paper filers with the Secretary of State or a board of elections will select the "Termination" option on the [Form 30-A, Ohio Campaign Finance Report Cover Page](#).
- Electronic filers with the Secretary of State's Office, after filing their final report, must email CFinance@OhioSoS.gov the relevant fund has a zero-dollar balance, no outstanding loans or debts, and wishes to terminate.
- FSL PACs must email CFinance@OhioSoS.gov or send a letter to the Secretary of State's Office stating their intention to terminate.

[R.C. 3517.10](#)