



# **Electioneering Communications Organization Handbook**

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**Florida Department of State  
Division of Elections  
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# Table of Contents

|  |           |
|--|-----------|
| <b>Chapter 1 — Explanation .....</b>   | <b>1</b>  |
| <b>Chapter 2 — The Campaign Financing Act.....</b>                             | <b>2</b>  |
| <b>Chapter 3 — Offices Up for Election in 2008 .....</b>                       | <b>3</b>  |
| Federal Offices.....   | 3         |
| Multicounty and District Offices.....  | 3         |
| County Offices.....  | 3         |
| Judicial Retention (Nonpartisan).....  | 3         |
| Circuit Judges (Nonpartisan) .....   | 3         |
| County Court Judges (Nonpartisan) .....  | 3         |
| <b>Chapter 4 — 2008 Dates to Remember .....</b>                                | <b>4</b>  |
| <b>Chapter 5 — Glossary of Terms.....</b>                                      | <b>5</b>  |
| <b>Chapter 6 — What is an Electioneering Communication Organization? .....</b> | <b>8</b>  |
| What to file .....   | 9         |
| Where to file .....  | 10        |
| Comparisons .....  | 11        |
| <b>Chapter 7 – Treasurer and Depository .....</b>                              | <b>14</b> |
| Resignation or Removal of Campaign Treasurers.....                             | 14        |
| Campaign Depository.....   | 14        |
| <b>Chapter 8 — Contributions .....</b>   | <b>15</b> |
| Contributions from 527's and 501(c)(4)'s .....                                 | 15        |
| In-Kind Contributions.....   | 16        |
| Loans.....   | 16        |
| Cash Contributions.....  | 16        |
| Debit and Credit Card Contributions.....                                       | 16        |
| Deadlines for Accepting Contributions.....                                     | 16        |
| <b>Chapter 9 — Expenditures.....</b>   | <b>17</b> |
| <b>Chapter 10 — Recordkeeping .....</b>  | <b>18</b> |
| <b>Chapter 11 — Filing Campaign Reports.....</b>                               | <b>19</b> |
| Where to File.....   | 19        |
| When to File .....   | 19        |
| Penalty for Late Filing .....  | 20        |
| Waiver of Report .....   | 20        |
| Special Election Reports .....   | 20        |
| Incomplete Reports.....  | 20        |
| Reporting Total Sums .....   | 21        |
| Reporting Contributions .....  | 21        |
| Reporting Expenditures.....  | 21        |
| Reporting Other Distributions.....   | 22        |
| <b>Chapter 12 – Electronic Filing of Campaign Reports .....</b>                | <b>23</b> |
| Accessing the EFS.....   | 23        |
| Creating Reports .....   | 23        |
| Submitting Reports.....  | 23        |
| Electronic Receipts .....  | 24        |
| <b>Chapter 13 – Electioneering Communications.....</b>                         | <b>25</b> |
| Electioneering Communication Disclaimers.....                                  | 26        |
| <b>Chapter 14 — Telephone Solicitation .....</b>                               | <b>27</b> |
| Telephone Solicitation.....  | 27        |
| Telephone Solicitation, Registered Agent.....                                  | 28        |

|  |           |
|--|-----------|
| <b>Chapter 15 — Florida Elections Commission.....</b>      | <b>29</b> |
| Automatic Fine Appeal Process.....                         | 29        |
| Complaint Process.....                                     | 29        |
| <b>Chapter 16 — Frequently Asked Questions .....</b>       | <b>30</b> |
| <b>Chapter 17 — Florida Supervisors of Elections .....</b> | <b>32</b> |

# Chapter 1

## Explanation

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The information contained in this publication is intended as a quick reference guide only and is current upon publication. Chapters 97-106, Florida Statutes, the Constitution of the State of Florida, Division of Elections' opinions and rules, Attorney General Opinions, county charters, city charters and ordinances, and other sources should be reviewed in their entirety for complete information regarding campaign financing and qualifying.

**All forms and publications are available on the Division of Elections' website at <http://election.dos.state.fl.us>.**

Please direct any questions to either your county supervisor of elections or the Florida Department of State, Division of Elections at 850.245.6240. Below you will find some other useful websites:

|   |   |
|---|---|
| Florida Division of Elections .....     | <a href="http://election.dos.state.fl.us">http://election.dos.state.fl.us</a>                                       |
| Florida Elections Commission .....      | <a href="http://www.fec.state.fl.us">www.fec.state.fl.us</a>  |
| Florida Elected Officials .....         | <a href="http://election.dos.state.fl.us/electedindex.shtml">http://election.dos.state.fl.us/electedindex.shtml</a> |
| Florida Supervisors of Elections .....  | <a href="http://election.dos.state.fl.us/county/index.shtml">http://election.dos.state.fl.us/county/index.shtml</a> |
| Florida Association of City Clerks..... | <a href="http://www.floridaclerks.org">www.floridaclerks.org</a>  |
| Florida Attorney General .....          | <a href="http://myfloridalegal.com">http://myfloridalegal.com</a>   |
| Federal Election Commission.....        | <a href="http://www.fec.gov">www.fec.gov</a>  |

## Chapter 2

# The Campaign Financing Act

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The Florida Election Code comprises Chapters 97-106, Florida Statutes. Chapter 106, Florida Statutes, regulates campaign financing for all candidates, including judicial candidates, political committees, committees of continuous existence, electioneering communications organizations, and political parties. It does not regulate campaign financing for candidates for federal office or candidates for a political party executive committee.

The Division of Elections:

- Oversees the interpretation of and provides guidance on the election laws.
- Provides advisory opinions to supervisors of elections, candidates, local officers having election related duties, political parties, political committees, committees of continuous existence, or other persons or organizations engaged in political activity, relating to any provisions or possible violations of Florida election laws with respect to actions such person or entity has taken or proposes to take. (*Section 106.23(2), F.S.*)
- Prescribes rules and regulations to carry out the provisions of Chapter 106, Florida Statutes. (*Section 106.22(9), F.S.*)

## **Chapter 3**

# **Offices Up for Election in 2008**

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### **Federal Offices**

President and Vice President  
Representative in Congress (all districts)

### **Multicounty and District Offices**

State Attorney (Circuits 1-19)  
Public Defender (Circuits 1-20)  
State Senator (odd-numbered districts)  
State Representative (all districts)

### **County Offices**

These vary from county to county, however, most will elect:

Clerk of the Circuit Court  
Sheriff  
Property Appraiser  
Tax Collector  
Supervisor of Elections  
Superintendent of Schools  
Board of County Commissioners (3 members)  
School Board (2 members) (Nonpartisan)

Information for a particular county can be obtained from the county supervisor of elections.

### **Judicial Retention (Nonpartisan)**

Justice of the Supreme Court (only those whose terms expire January 2009)  
Judge, District Court of Appeal (only those whose terms expire January 2009)

### **Circuit Judges (Nonpartisan)**

Only those whose terms expire January 2009

### **County Court Judges (Nonpartisan)**

Only those whose terms expire January 2009

## Chapter 4

### 2008 Dates to Remember

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|              |  |
|--------------|--|
| March 4      | Legislative Session begins ( <i>Article III, Section 3, Fla. Const. – 1<sup>st</sup> Tuesday after the 1<sup>st</sup> Monday in March</i> )  |
| April 10     | Q1 report due for candidates, political committees, committees of continuous existence, electioneering communications organizations, independent expenditure organizations, and political party executive committees |
| July 25      | F1 report due for candidates, political committees, committees of continuous existence, electioneering communications organizations, and independent expenditure organizations                                       |
| August 8     | F2 report due for candidates, political committees, committees of continuous existence, electioneering communications organizations, and independent expenditure organizations                                       |
| August 22    | F3 report due for candidates, political committees, committees of continuous existence, electioneering communications organizations, independent expenditure organizations, and political party executive committees |
| August 26    | PRIMARY ELECTION ( <i>Section 100.061, F.S. – on the Tuesday 10 weeks prior to the general election</i> )  |
| September 19 | G1 report due for candidates, political committees, committees of continuous existence, electioneering communications organizations, and independent expenditure organizations                                       |
| October 3    | G2 report due for candidates, political committees, committees of continuous existence, electioneering communications organizations, and independent expenditure organizations                                       |
| October 17   | G3 report due for candidates, political committees, committees of continuous existence, electioneering communications organizations, and independent expenditure organizations                                       |
| October 31   | G4 report due for candidates, political committees, committees of continuous existence, electioneering communications organizations, independent expenditure organizations, and political party executive committees |
| November 4   | GENERAL ELECTION ( <i>Section 100.041, F.S. – on the 1<sup>st</sup> Tuesday after the 1<sup>st</sup> Monday in November of each even-numbered year</i> )   |

## Chapter 5

# Glossary of Terms

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**Campaign Fund Raiser:** Any affair held to raise funds to be used in a campaign for public office. *(Section 106.011(11), F.S.)*

**Campaign Treasurer:** An individual appointed by a candidate or political committee as provided for in Chapter 106, F.S. *(Section 106.011(9), F.S.)*

**Candidate:** Any person to whom any one or more of the following applies:

- Any person who seeks to qualify for nomination or election by means of the petitioning process;
- Any person who seeks to qualify for election as a write-in candidate;
- Any person who receives contributions or makes expenditures, or gives his or her consent for any other person to receive contributions or make expenditures, with a view to bringing about his or her nomination or election to, or retention in, public office;
- Any person who appoints a campaign treasurer and designates a primary depository; or
- Any person who files qualification papers and subscribes to a candidate's oath as required by law.

This definition does not include any candidate for a political party executive committee. *(Sections 97.021(4) and 106.011(16), F.S.)*

**Contribution:** *(See Section 106.011(3), F.S. and Chapter 8, Contributions.)*

**Election:** Any primary election, special primary election, general election, special election, or municipal election held in this state for the purpose of nominating or electing candidates to public office, choosing delegates to the national nominating conventions of political parties, or submitting an issue to the electors for their approval or rejection. *(Section 106.011(6), F.S.)*

**Electioneering Communication:** A paid expression in any communications media by means other than the spoken word in direct conversation that: (1) refers to or depicts a clearly identified candidate for office or contains a clear reference indicating that an issue is to be voted on at an election, without expressly advocating the election or defeat of a candidate or the passage or defeat of an issue; (2) for communications referring to or depicting a clearly identified candidate for office, is targeted to the relevant electorate (if 1,000 or more persons in the geographical area the candidate would represent if elected will receive the communication); (3) for communications containing a clear reference indicating that an issue is to be voted on at an election, is published after the issue is designated a ballot position or 120 days before the date of the election on the issue, whichever occurs first. *(Section 106.011(18), F.S.)*

**Expenditure:** *(See Section 106.011(4), F.S. and Chapter 9, Expenditures.)*

**Filing Officer:** The person before whom a candidate qualifies, the agency or officer with whom a political committee registers, or the agency by whom a committee of continuous existence is certified. *(Section 106.011(14), F.S.)*



**General Election:** An election held on the first Tuesday after the first Monday in November in the even-numbered years, for the purpose of filling national, state, county, and district offices and for voting on constitutional amendments not otherwise provided for by law. *(Section 97.021(14), F.S.)*

**In-Kind Contribution:** In-kind contributions are anything of value made for the purpose of influencing the results of an election except money, personal services provided without compensation by individual volunteers, independent expenditures, as defined in Section 106.011(5), F.S., or endorsements of three or more candidates by political committees or political parties.

**Judicial Office:** Includes the office of Justice of the Supreme Court, judge of a district court of appeal, judge of a circuit court, and county court judge. A judicial office is a nonpartisan office and a candidate for election or retention thereto is prohibited from campaigning or qualifying for such an office based on party affiliation. *(Section 105.011, F.S.)*

**Minor Political Party:** Any group which on January 1 preceding a primary election does not have registered as members five percent of the total registered electors of the state. *(Section 97.021(17), F.S.)*

**Nominal Value:** Having a retail value of \$10 or less. *(Section 97.021(19), F.S.)*

**Nonpartisan Office:** An office for which a candidate is prohibited from campaigning or qualifying for election or retention in office based on party affiliation. *(Section 97.021(20), F.S.)*

**Office Account:** A candidate elected to office or a candidate who will be elected to office by virtue of his or her being unopposed may transfer funds from the campaign account to an office account up to limits listed under Section 106.141(5), F.S. This fund must be used only for legitimate expenses in connection with the candidate's public office. *(Section 106.141, F.S.)*

**Person:** An individual or a corporation, association, firm, partnership, joint venture, joint stock company, club, organization, estate, trust, business trust, syndicate, or other combination of individuals having collective capacity. The term includes a political party, political committee, or committee of continuous existence. *(Section 106.011(8), F.S.)*

**Petty Cash:** Cash spent in amounts of less than \$100 to be used only for office supplies, transportation expenses, and other necessities by the candidate. *(Sections 106.07 and 106.12, F.S.)*

**Primary Election:** An election held preceding the general election for the purpose of nominating a party nominee to be voted for in the general election to fill a national, state, county, or district office. *(Section 97.021(27), F.S.)*

**Public Office:** Any state, county, municipal, or school or other district office or position which is filled by vote of the electors. *(Section 106.011(10), F.S.)*

**Special Election:** Called for the purpose of voting on a party nominee to fill a vacancy in the national, state, county, or district office. *(Section 97.021(32), F.S.)*

**Special Primary Election:** A special nomination election designated by the Governor, called for the purpose of nominating a party nominee to be voted on in a general or special election. *(Section 97.021(33), F.S.)*

**Statewide Office:** Governor, Cabinet, and Supreme Court Justice.

**Unopposed Candidate:** A candidate for nomination or election to an office, who, after the last day on which any person, including a write-in candidate, may qualify, is without opposition in the election at which the office is to be filled or who is without such opposition after such date as a result of any primary election or of withdrawal by other candidates seeking the same office. A candidate is not an unopposed candidate if there is a vacancy to be filled under Section 100.111(4), F.S., if there is a legal proceeding pending regarding the right to a ballot position for the office sought by the candidate, or if the candidate is seeking retention as a justice or judge. *(Section 106.011(15), F.S.)*

## **Chapter 6**

# **What is an Electioneering Communications Organization?**

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An electioneering communications organization is an organization whose activities are limited to making expenditures for electioneering communications or accepting contributions for the purpose of making electioneering communications. These organizations are required to register and report contributions and expenditures in the same manner, at the same time, subject to the same penalties and with the same filing officer as a political committee.

*(Sections 106.011(1)(b)3. and 106.011(19), F.S.)*

Electioneering communication means a paid expression in any communications media by means other than the spoken word in direct conversation that:

1. Refers to or depicts a clearly identified candidate for office or contains a clear reference indicating that an issue is to be voted on at an election, without expressly advocating the election or defeat of a candidate or passage or defeat of an issue;
2. Is targeted to the relevant electorate for communications referring to or depicting a clearly identified candidate for office. A communication is considered targeted if 1,000 or more persons in the geographic area the candidate would represent if elected will receive the communication; and
3. Is published after the issue is designated a ballot position or 120 days before the date of the election on the issue, whichever occurs first, for communications containing a clear reference indicating that issue is to be voted on in an election.

The exceptions are:

1. A statement or depiction by an organization, in existence prior to the time during which a candidate named or depicted qualifies or an issue identified is placed on the ballot for that election, made in that organization's newsletter distributed only to members of that organization;
2. An editorial endorsement, news story, commentary, or editorial by any newspaper, radio, television station, or other recognized news medium;
3. A communication that constitutes a public debate or forum that includes at least two opposing candidates for an office or one advocate and one opponent of an issue, or that solely promotes such a debate or forum and is made by or on behalf of the person sponsoring the debate or forum, provided that the staging organization:
  - a. Is either a charitable organization that does not make other electioneering communications and does not otherwise support or oppose any political candidate or political party; or a newspaper, radio station, television station, or other recognized news medium; and
  - b. Does not structure the debate to promote or advance one candidate or issue position over another.

An expenditure made for, or in furtherance of, an electioneering communication shall not be considered a contribution to or on behalf of any candidate and shall not constitute an independent expenditure, nor be subject to the limitations applicable to independent expenditures.

*(Section 106.011(18), F.S.)*

## **What to File**

**Form DS-DE 103, Electioneering Communications Statement of Organization** – Each electioneering communications organization that anticipates receiving contributions or making expenditures shall file a statement of organization as provided in Section 106.03(3), F.S., by expedited delivery within 24 hours after its organization or, if later, within 24 hours after the date on which it has information that causes the organization to anticipate that it will receive contributions or make expenditures for an electioneering communication.

Form DS-DE 103 shall include:

1. The name and address of the organization.
2. The names, addresses, and relationships of affiliated or connected organizations.
3. The area, scope or jurisdiction of the organization.
4. The name, address, and position of the custodian of books and accounts.
5. The name, address, and position of other principal officers, including officers and members of the finance committee, if any.
6. The name, address, office sought, and party affiliation of each candidate whom the organization is supporting.
7. The name, address, office sought, and party affiliation of any other individual, if any, whom the organization is supporting for nomination or election to any public office.
8. Any issue or issues the organization is supporting or opposing.
9. If the organization is supporting the entire ticket of any party, a statement to that effect and the name of the party.
10. Plans for the disposition of residual funds which will be made in the event of dissolution.
11. A listing of all banks, safe-deposit boxes, or other depositories used for organization funds.
12. A statement of the reports required to be filed with federal officials, if any, and names, addresses, and positions of such officials.

Any change in information previously submitted in a statement of organization shall be reported to the agency or officer with whom such organization is required to register within ten days following the change.

*(Section 106.03(1),(2),(4), F.S.)*

**Form DS-DE 41, Registered Agent Statement of Appointment** - Each electioneering communications organization shall have and continuously maintain in this state a registered office and a registered agent. The electioneering communications organization must file **Form DS-DE**

**41** at the same time the organization files the Electioneering Communications Statement of Organization. An electioneering communications organization may change the registered agent appointment by filing Form DS-DE 41 indicating it is a “change of appointment.” A registered agent may also resign his or her appointment by filing a written statement of resignation with the filing officer. An electioneering communications organization without a registered agent may not make expenditures or accept contributions until Form DS-DE 41 has been filed with the filing officer.

*(Section 106.022, F.S.)*

**Form DS-DE 6, Appointment of Campaign Treasurer and Designation of Campaign Depository for Political Committees and Electioneering Communications Organizations –**

This form must accompany the Electioneering Communications Statement of Organization and is effective when the campaign treasurer signs it and it is filed with the filing officer. (This appointment is not considered “filed” upon mailing.)

## **Where to File**

|                         |   |
|-------------------------|---|
| Division of Elections   | Organizations supporting or opposing statewide, legislative, multicounty candidates and/or issues               |
| Supervisor of Elections | Organizations supporting or opposing countywide or less than county candidates and/or issues (except municipal) |
| Municipal Clerk         | Organizations supporting or opposing only municipal candidates and/or issues                                    |

Any electioneering communications organization which would be required to file in two or more locations by reasons of the organization’s intention to support or oppose candidates or issues at state or multicounty and local levels need only file with the Division of Elections.

*(Sections 106.011(1)(b)3. and 106.03, F.S.)*

## Comparison of Political Committee, Committee of Continuous Existence And Electioneering Communications Organization

|  | Political Committee (PC)  | Committee of Continuous Existence (CCE)   | Electioneering Communication Organization (ECO)  |
|--|---|---|--|
| <b>Purpose</b>                         | <p>To support or oppose any candidate, issue*, PC, CCE, ECO, or political party.</p> <p>May make independent expenditures.</p> <p>May make electioneering communications.</p> <p>*A sponsor of a constitutional initiative petition must be a PC. (100.371, F.S.)</p> | <p>To make contributions to candidates, committees, or political parties. (106.04, F.S.)</p> <p>May contribute to PCs supporting or opposing an issue if such contributions do not exceed 25% of its annual income as reported for the previous year. (106.04(5), F.S.)</p> <p>May contribute to an ECO. (DE 06-09)</p> <p>May <b>not</b> make independent expenditures. (DE 04-09)</p> <p>May <b>not</b> make electioneering communications. (106.04(5), F.S.)</p> | <p>Limited to making expenditures for electioneering communications or accepting contributions for the purpose of making electioneering communications. (106.011(19), F.S.)</p> <p>May <b>not</b> "expressly advocate" the election or defeat of a candidate or the passage or defeat of an issue. (106.011(18), F.S.)</p> |
| <b>Special Organizational Criteria</b> | None.   | <p>Must be organized and operated in accordance with a written charter or bylaws that contain procedures for the election of officers and defines membership in the organization. (106.04(1)(a), F.S.)</p> <p>At least 25% of the income, excluding interest, of the organization must come from dues of members. (106.04(1)(b), F.S.)</p>  | None   |
| <b>Initial Filings</b>                 | <p>Statement of Organization (106.03, F.S.)</p> <p>Appointment of Campaign Treasurer and Designation of Campaign Depository (106.021, F.S.)</p> <p>Registered Agent Statement of Appointment (106.022, F.S.)</p>  | <p>Application for Certification</p> <p>Charter or Bylaws</p> <p>Dues or assessment schedule</p> <p>Financial statement for preceding 12 months</p> <p>Registered Agent Statement of Appointment (106.04(2), F.S.)</p>  | <p>Statement of Organization (106.03, F.S.)</p> <p>Appointment of Campaign Treasurer and Designation of Campaign Depository (106.11(1)(d)3., F.S.)</p> <p>Registered Agent Statement of Appointment (106.022, F.S.)</p>  |

|  | Political Committee (PC)  | Committee of Continuous Existence (CCE)  | Electioneering Communication Organization (ECO)   |
|--|---|--|---|
| <b>Campaign Accounts</b>                     | Funds must be deposited in a campaign depository designated “((Name of Committee) Campaign Account).” (106.11(1)(b), F.S.)  | May use the organization’s checking account.   | May use the organization’s checking account.  |
| <b>Limits on Contributions To the Entity</b> | PC supporting or opposing issues only - no limit.<br>PC supporting or opposing one or more candidates - \$500 per election<br>PC supporting or opposing both candidates and issues - \$500 per election<br>(106.08, F.S.) | As long as the requirements under “Special Organizational Criteria” are maintained there is no limit.  | No monetary limit<br>May not accept a contribution from an organization exempt from taxation other than a political committee, committee of continuous existence, political party, or electioneering communication organization unless the contributing organization has registered as if it were an ECO (106.08(5)(d), F.S.) |
| <b>Limits on Contributions By the Entity</b> | PC to a candidate - \$500 per election.<br>PC expenditures in support of or opposition to issues – no limit.<br>PC to a political party – no limit.   | CCE to a candidate or PC supporting candidates - \$500 per election. (106.08, F.S.)<br>CCE to an ECO or a political party – no limit.<br>CCE to a PC supporting issues – not to exceed 25% of its annual income as reported on the annual report filed from the previous year. (106.04(5), F.S.) | Limited to electioneering communications (106.011(19), F.S.)<br>May not make contributions to candidates (106.11(19), F.S.)   |
| <b>Restrictions</b>                          | Funds may be used <b>only</b> for PC activity and <b>only</b> for the purpose of influencing the results of an election.  | A CCE must register as a PC in order to directly support or oppose issues. (106.04(5), F.S.)<br>May <b>not</b> make independent expenditures (DE 04-09)<br>May <b>not</b> make electioneering communications. (106.04(5), F.S.)  | Funds may only be used to make electioneering communications. (106.011(19), F.S.)<br>An ECO must register as a PC in order to directly support or oppose issues.<br>May <b>not</b> make independent expenditures.   |

|                              | Political Committee (PC)   | Committee of Continuous Existence (CCE)  | Electioneering Communication Organization (ECO)  |
|------------------------------|--|--|--|
| <b>When to File Reports</b>  | See <i>Calendar of Reporting Dates</i> on the Division's web site.   | See <i>Calendar of Reporting Dates</i> on the Division's web site.<br>Annual report filed in January of each year. | See <i>Calendar of Reporting Dates</i> on the Division's web site.<br>See also section 106.0703 for additional reporting requirements  |
| <b>Where to File Reports</b> | Division of Elections – if supports or opposes statewide, legislative, or multicounty candidates or issues.<br><br>Supervisor of Elections – if supports or opposes candidates or issues in a countywide or less than a countywide election, except municipal.<br><br>Municipal Clerk – if supports or opposes only municipal candidates or issues.<br><br>(106.03(3), F.S.) | Division of Elections (106.04(4), F.S.)  | Division of Elections – if supports or opposes statewide, legislative, or multicounty candidates or issues.<br><br>Supervisor of Elections – if supports or opposes candidates or issues in a countywide or less than a countywide election, except municipal.<br><br>Municipal Clerk – if supports or opposes only municipal candidates or issues.<br><br>(106.03(3), F.S.) |



# Chapter 7

## Treasurer and Depository

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### Resignation or Removal of Campaign Treasurers

**IMPORTANT:** When a campaign treasurer resigns or is removed by the organization, a copy of the letter of resignation or removal must be filed with the filing officer.

A campaign treasurer or deputy treasurer can **resign** by:

1. Submitting his or her resignation to the organization in writing; and,
2. Filing a copy with the Division of Elections. The resignation is not effective until a copy of the written resignation is filed.

An organization may **remove** the campaign treasurer or deputy treasurer by:

1. Giving written notice to the campaign treasurer or deputy treasurer; and,
2. Filing a copy with the Division of Elections. The removal is not effective until a copy of the written notice is filed.

### Campaign Depository

The campaign account does not have to be separate from other accounts.

## Chapter 8

# Contributions

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A contribution is:

1. A gift, subscription, conveyance, deposit, loan, payment or distribution of money or anything of value made for the purpose of influencing the results of an election or making an electioneering communication. These include contributions in-kind, having an attributable monetary value in any form;
2. A transfer of funds between political committees, between committees of continuous existence, between electioneering communication organizations, or any combination of these groups;
3. The payment, by any person other than a candidate or political committee of compensation for the personal services of another person which are rendered to a candidate without charge to the candidate or political committee for such services; or
4. The transfer of funds by a campaign treasurer or deputy campaign treasurer between a primary depository and a separate interest-bearing account or certificate of deposit. The term includes any interest earned on such account or certificate.

The exceptions are:

1. Services provided without compensation by individuals volunteering a portion or all of their time on behalf of a political committee including, but not limited to, legal and accounting services.
2. Editorial endorsements.

**IMPORTANT:** The law provides no exceptions for reporting contribution information, regardless of the size of the contribution.

*(Sections 106.011(3) and 106.07(8)(a), F.S.)*

### Contributions from 527s or 501(c)(4)s

An electioneering communications organization may not accept a contribution from an organization exempt from taxation under s. 527 or s. 501(c)(4) of the Internal Revenue Code, other than a political committee, committee of continuous existence, or political party, unless the contributing organization has registered as if the organization were an electioneering communications organization pursuant to s. 106.03 and has filed all campaign finance reports required of electioneering communications organizations pursuant to ss. 106.07 and 106.0703.

*(Section 106.08(5)(d), F.S.)*

## In-Kind Contributions

In-kind contributions are anything of value made for the purpose of influencing the results of an election.

The exceptions are:

1. Money;
2. Personal services provided without compensation by individual volunteers;
3. Independent expenditures, as defined in Section 106.011(5), F.S.; or
4. Endorsements of three or more candidates by political committees or political parties.

**IMPORTANT:** Any person who makes an in-kind contribution shall, at the time of making the contribution, place a fair market value on the contribution. In-kind contributions are subject to contribution limitations.

*(Sections 106.011, 106.02 and 106.055, F.S.)*

## Loans

Loans are considered contributions and are subject to contribution limitations. Loans to or from each person or political committee must be reported together with names, addresses, occupations and principal places of business, if any, of the lenders and endorsers, including the date and amount of each loan on the campaign treasurer's report.

*(Sections 106.011, 106.07 and 106.075, F.S.)*

## Cash Contributions

A person may not make or accept contributions in cash or by means of a cashier's check in excess of \$50.

**IMPORTANT:** Cash contributions should be reported on campaign treasurer's reports to include full name and address of each person who gave a cash contribution during the reporting period, together with the amount and date of such cash contribution.

*(Sections 106.07(4) and 106.09, F.S.)*

## Debit and Credit Card Contributions

An electioneering communications organization may accept contributions via a credit card, debit card, or money order. These contributions are categorized as a "check" for reporting purposes.

*(Section 106.11(2), F.S., and Division of Elections Opinion 00-03)*

## Deadlines for Accepting Contributions

Any contribution received by an electioneering communications organization on the day of an election or less than 5 days prior to the day of that election may not be obligated or expended by the organization until after the date of the election and may not be expended to pay for any obligation arising prior to the election.

*(Section 106.08(4)(b), F.S.)*

## **Chapter 9**

# **Expenditures**

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An expenditure is a purchase, payment, distribution, loan, advance, transfer of funds by a campaign treasurer or deputy campaign treasurer between a primary depository and a separate interest-bearing account or certificate of deposit, or gift of money or anything of value made for the purpose of influencing the results of an election or making an electioneering communication.

An expenditure for an electioneering communication is made when the earliest of the following occurs:

1. A person executes a contract for applicable goods or services;
2. A person makes payment, in whole or in part, for applicable goods or services; or
3. The electioneering communication is publicly disseminated.

*(Sections 106.011(4), F.S.)*

## **Chapter 10**

# **Recordkeeping**

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The Division of Elections has a few suggestions which may be helpful to campaign treasurers in setting up a system to record and maintain campaign information.

1. Keep a schedule of due dates for campaign treasurer's reports. The Division of Elections will post on its website a calendar of election and reporting dates.
2. Know what period of time each report covers and only report activity occurring during that reporting period. (See 2007-2008 Calendar of Reporting Dates)
3. Keep a copy of the electronic receipt for each report filed for your own records if filing with the Division of Elections. Keep a certificate of mailing for each report filed if filing with other filing officers.
4. Record all contributions when received. Make sure to include the name, address, specific occupation, or principal type of business if over \$100, of the contributor, and the amount and date of each contribution. Keep contributions itemized by monetary, in-kind and loans.
5. Record all expenditures when they occur. List the name and address of each person to whom the expenditure was made along with the amount, date, and purpose.
6. Keep a petty cash ledger of all expenditures. The individual expenditures do not have to be listed on campaign treasurer's reports. However, you must list the total amount of petty cash withdrawn and total amount spent during the reporting period.
7. Monitor the cash flow to know how much money is available at all times in the account to avoid any possibility of authorizing an expenditure when money is not available to pay for such expenditure.
8. Maintain a listing of all funds currently in the separate interest-bearing account, certificate of deposit, or money market account.

# Chapter 11

## Filing Campaign Reports

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Each campaign treasurer designated by an electioneering communications organization shall file regular reports of all contributions received and all expenditures made by or on behalf of such organization. The chairperson and campaign treasurer shall certify as to the correctness of each report. Each person so certifying shall bear the responsibility for the accuracy and veracity of each report. Any campaign treasurer or chairperson who willfully certifies the correctness of any report while knowing that such report is incorrect, false or incomplete commits a misdemeanor of the first degree.

*(Sections 106.011, and 106.07, F.S.)*

### Where to File

A campaign treasurer is required to file campaign treasurer's reports with the officer with whom the organization registers.

Organizations filing reports with the Division of Elections are required to file by means of the **Electronic Filing System** (see Chapter 12, *Electronic Filing of Campaign Reports*). If the organization's filing officer is other than the Division of Elections, contact the appropriate filing officer to find out their requirements.

*(Section 106.07(2), F.S.)*

### When to File

Reports must be filed on the 10<sup>th</sup> day following the end of each calendar quarter (January, April, July and October) from the time the organization registers, except that if the 10<sup>th</sup> day occurs on a Saturday, Sunday or legal holiday, the report shall be filed on the next business day that is not a Saturday, Sunday or legal holiday.

Following the last day of qualifying, the reports must be filed on the 32<sup>nd</sup>, 18<sup>th</sup> and 4<sup>th</sup> days immediately preceding the primary election and on the 46<sup>th</sup>, 32<sup>nd</sup>, 18<sup>th</sup> and 4<sup>th</sup> days immediately preceding the general election. (Organizations that file with the Division of Elections should refer to the **Division's website** for specific dates. Organizations registered with a county or city should contact the appropriate filing officer for reporting schedules.)

Pursuant to Section 106.0705, Florida Statutes, all reports filed with the Division of Elections must be filed electronically by midnight of the due date. Reports filed with county or city filing officers must be filed no later than 5 p.m. of the day designated. A report postmarked by the U.S. Postal Service no later than midnight of the day designated is deemed timely filed. A report received by the filing officer within 5 days after the designated due date that was delivered by the U.S. Postal Service is deemed timely filed unless it has a postmark indicating the report was mailed after the designated due date. A certificate of mailing obtained from and dated by the U.S. Postal Service at the time of mailing or a receipt from an established courier company, which bears a date on or before the date on which the report is due, is proof of mailing in a timely manner.

*(Sections 106.07, 106.0705 and 106.141, F.S.)*

## **Penalty for Late Filing**

Any electioneering communications organization failing to file a report on the designated due date shall be subject to a fine of \$50 per day for the first three days late and, thereafter, \$500 per day for each late day, not to exceed 25 percent of the total receipts or expenditures, whichever is greater, for the period covered by the late report. However, for the reports immediately preceding the primary and general election, the fine shall be \$500 per day for each late day, not to exceed 25 percent of the total receipts or expenditures, whichever is greater, for the period covered by the late report.

*(Section 106.07(8), F.S.)*

## **Waiver of Report**

When there has been no activity in the account during a reporting period (no funds expended or received) the filing of the report may be waived by notifying the filing officer in writing that no activity has occurred. This notification must be made on the prescribed reporting date.

*(Section 106.07, F.S.)*

All waivers filed with the Division of Elections must be filed electronically using the Division's electronic filing system.

*(Section 106.0705, F.S.)*

## **Special Election Reports**

When a special election is called to fill a vacancy in office, all electioneering communications organizations making contributions or expenditures to influence the results of the special election shall file campaign treasurers' reports with the filing officer on the dates set by the Department of State pursuant to Section 100.111, F.S.

When an election is called for an issue to appear on the ballot at a time when no candidates are scheduled to appear on the ballot, all electioneering communications organizations making contributions or expenditures in support of or in opposition to such issue shall file reports on the 18<sup>th</sup> and 4<sup>th</sup> days prior to such election.

*(Section 106.07(1), F.S.)*

## **Incomplete Reports**

If a campaign treasurer files a report that is deemed incomplete, he or she will be notified by the filing officer as to why the report is incomplete. The campaign treasurer must file an addendum to the incomplete report within three days of notification. The addendum must include all necessary information to complete the report.

In lieu of a notice by registered mail, the filing officer may notify the campaign treasurer by telephone that the report is incomplete and request the information necessary to complete the report. If such information is not received by the filing officer within three days after the telephone request, notice shall be sent by registered mail.

*(Section 106.07(2), F.S.)*

## Reporting Total Sums

Each campaign treasurer's report required by Chapter 106, F.S., shall contain the total sums of all loans, in-kind contributions, and other receipts, and total sums of all expenditures made during the reporting period. The reporting forms shall be designed to elicit separate totals for in-kind contributions, loans, and other receipts.

**Form DS-DE 12, Campaign Treasurer's Report Summary** is used to report totals for all contributions, in-kind contributions loans, and other receipts.

*(Section 106.07, F.S.)*

## Reporting Contributions

**Form DS-DE 13, Itemized Contributions**, is used to report all contributions received, regardless of the amount and must contain:

1. Full name, address, **specific** occupation, amount, and date of each person making a contribution. Reports must provide as clear a description as practicable of the principal type of business conducted for corporations contributing. Occupations or principal type of business are not required if the contribution is \$100 or less.
2. Name, address, amount, and date of each political committee or organization making any transfer of funds.
3. Full name, address, **specific** occupation, principal place of business of the lender and endorser, date and amount of each loan.
4. Statement of each contribution, rebate, refund or other receipts not listed in 1. through 3. above.

*(Section 106.07(4), F.S.)*

## Reporting Expenditures

**Form DS-DE 14, Itemized Expenditures**, is used to report all expenditures made, regardless of the amount and must contain:

1. Full name and address of each person to whom expenditures have been made, along with the amount, date, and **clear** purpose of the expenditure. Name, address, and office sought by each candidate on whose behalf such expenditure was made.
2. Full name and address of each person to whom an expenditure for personal services, salary, or reimbursed expenses was made, along with the amount, date and clear purpose of the expenditure. (See also **Reporting Other Distributions**)
3. Total amount withdrawn and the total amount spent for petty cash purposes. Each expenditure from the petty cash fund need not be individually reported but complete records of petty cash expenditures must be kept.
4. Amount and nature of debts and obligations owed by or to the organization, which relate to the conduct of any political campaign.



5. The amount and nature of any separate interest-bearing accounts or certificates of deposit. Identification of the financial institution in which such accounts or certificates of deposit are located must be identified.
6. The primary purposes of an expenditure made indirectly through a campaign treasurer for goods and services such as communications media placement or procurement services, campaign signs, insurance and other expenditures that include multiple components as part of the expenditure. The primary purpose of an expenditure shall be that purpose, including integral and directly related components, that comprises 80 percent of such expenditure. (See also **Reporting Other Distributions**)

*(Section 106.07, F.S.)*

## **Reporting Other Distributions**

**Form DS-DE 14A, Other Distributions**, is used to report:

1. Full name and address of each person to whom payment was made for which reimbursement was made by check together with the purpose of such payment.
2. Expenditures made indirectly through a treasurer for goods or services, such as communications media placement or procurement services, campaign signs, insurance or other expenditures that include multiple integral components as part of the expenditure.

*(Section 106.07, F.S.)*

# Chapter 12

## Electronic Filing of Campaign Reports

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The Electronic Filing System (EFS) is an Internet system for recording and reporting campaign finance activity by reporting period. Each electioneering communications organization required to file reports with the Division of Elections pursuant to Section 106.07, F.S., must file such reports with the division by means of the EFS.

Reports filed pursuant to this section:

1. Shall be completed and filed through the EFS not later than midnight of the day designated. Reports not filed by midnight of the day designated are late filed and are subject to the penalties under Section 106.07(8), F.S., as applicable.
2. Are considered to be under oath by the chairperson and treasurer, and such persons are subject to provisions of Section 106.07(5), F.S. Persons given a secure sign-on to the EFS are responsible for protecting such from disclosure and are responsible for all filings using such credentials, unless they have notified the division that their credentials have been compromised.

*(Sections 106.0705 and 106.0706, F.S.)*

### Accessing the EFS

From *Internet Explorer* you can access the EFS at <http://efs.dos.state.fl.us>. Each person filing a report is provided an identification number and initial password to gain entry. Once you log in using the initial password, you will be prompted to change it to a confidential one.

### Creating Reports

Campaign reports must be entered, saved, reviewed, and filed via the EFS either by directly entering data into the web application or by uploading data using an approved vendor's software. The division maintains a list of approved software vendors whose programs meet the file specifications for filing campaign reports. Instructions for uploading reports are provided in the *EFS Help Guide*.

### Submitting Reports

Reports will be held in pending status until the report is ready to be filed. Each person eligible to file a report will receive a PIN (personal identification number) that allows the person to file reports via the EFS. A person's PIN is considered the same as that person's **signature** on a filed report.

## Electronic Receipts

The person filing a report on the EFS may print an electronic receipt verifying the report was filed with the division. Each report filed by means of the EFS is considered to be under oath and such persons filing the report are subject to the provisions of Chapter 106, F.S.

**EFS HELP LINE**

(850) 245-6240

**EFS HELP GUIDE**

<http://election.dos.state.fl.us/publications/pdf/2007EFSmanual.pdf>

# Chapter 13

## Electioneering Communications

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Electioneering communication means a paid expression in any communications media by means other than the spoken word in direct conversation that:

4. Refers to or depicts a clearly identified candidate for office or contains a clear reference indicating that an issue is to be voted on at an election, without expressly advocating the election or defeat of a candidate or passage or defeat of an issue;
5. Is targeted to the relevant electorate for communications referring to or depicting a clearly identified candidate for office. A communication is considered targeted if 1,000 or more persons in the geographic area the candidate would represent if elected will receive the communication; and
6. Is published after the issue is designated a ballot position or 120 days before the date of the election on the issue, whichever occurs first, for communications containing a clear reference indicating that issue is to be voted on in an election.

The exceptions are:

4. A statement or depiction by an organization, in existence prior to the time during which a candidate named or depicted qualifies or an issue identified is placed on the ballot for that election, made in that organization's newsletter distributed only to members of that organization;
5. An editorial endorsement, news story, commentary, or editorial by any newspaper, radio, television station, or other recognized news medium;
6. A communication that constitutes a public debate or forum that includes at least two opposing candidates for an office or one advocate and one opponent of an issue, or that solely promotes such a debate or forum and is made by or on behalf of the person sponsoring the debate or forum, provided that the staging organization:
  - c. Is either a charitable organization that does not make other electioneering communications and does not otherwise support or oppose any political candidate or political party; or a newspaper, radio station, television station, or other recognized news medium; and
  - d. Does not structure the debate to promote or advance one candidate or issue position over another.

An expenditure made for, or in furtherance of, an electioneering communication shall not be considered a contribution to or on behalf of any candidate and shall not constitute an independent expenditure, nor be subject to the limitations applicable to independent expenditures.

*(Section 106.011(18), F.S.)*

## **Electioneering Communication Disclaimers**

Any electioneering communication shall prominently state *"Paid electioneering communication paid for by (Name and address of person paying for the communication)."*

Any person who fails to include the disclaimer in any electioneering communication that is required to contain such disclaimer commits a misdemeanor of the first degree, punishable as provided in Sections 775.082 or 775.083, F.S.

*(Section 106.1439, F.S.)*

# Chapter 14

## Telephone Solicitation

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### Telephone Solicitation

1. Disclosure requirements:

- a. Any telephone call supporting or opposing a candidate, elected public official or ballot proposal must identify the persons or organizations sponsoring the call by stating either: *"paid for by \_\_\_\_\_ (insert name of persons or organizations sponsoring the call)"* or *"paid for on behalf of \_\_\_\_\_ (insert name of persons or organizations authorizing call)."* This does not apply to any telephone call in which both the individual making the call is not being paid and the individuals participating in the call know each other prior to the call.
- b. Any telephone call conducted for the purpose of polling respondents concerning a candidate or elected public official which is a part of a series of like telephone calls that consists of fewer than 1,000 completed calls and averages more than two minutes in duration is presumed to be a political poll and not subject to the provisions of the above paragraph.

2. Prohibitions:

- a. No telephone call shall state or imply that the caller represents any person or organization unless the person or organization so represented has given specific approval in writing to make such representation.
- b. No telephone call shall state or imply that the caller represents a nonexistent person or organization.

3. Written authorization requirements: Any telephone call, not conducted by independent expenditure, supporting or opposing a candidate or ballot proposal, requires prior written authorization by the candidate or sponsor of the ballot proposal that the call supports. A copy of such written authorization must be placed on file with the qualifying officer by the candidate or sponsor of the ballot proposal prior to the time the calls commence.

4. Penalties: Any person who willfully violates any provision of this section commits a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083.

The term "person" includes any candidate; any officer of any political committee, committee of continuous existence or political party executive committee; any officer, partner, attorney, or other representative of a corporation, partnership, or other business entity; and any agent or other person acting on behalf of any candidate, political committee, committee of continuous existence, political party executive committee, or corporation, partnership, or other business entity.

(Section 106.147, F.S.)

## Telephone Solicitation, Registered Agent

### 1. Disclosure requirements:

- a. Any person or organization that conducts any business in this state which consists of making paid telephone calls supporting or opposing any candidate or elected public official must, prior to conducting such business, have and continuously maintain, for at least 180 days following the cessation of such business activities in the state, a registered agent for the purpose of any service of process, notice, or demand required or authorized by law and must file with the Division of Elections a notice of such registered agent. Such registered agent must be an individual who is a resident of this state, a domestic corporation, or a foreign corporation authorized to do business in this state. However, this section does not apply to any person or organization already lawfully registered to conduct business in this state.
- b. Conducting business in this state as specified in the preceding paragraph includes both placing telephone calls from a location in this state and placing telephone calls from a location outside this state to individuals located in this state.
- c. **Form DS-DE 100, Telephone Solicitation, Resident Agent Notice** shall be filed with the Division of Elections and, at a minimum, must elicit all of the following information:
  - (1) The name, address and telephone number of the registered agent.
  - (2) The name, address and telephone number of the person or organization conducting business in this state as specified.
  - (3) The Division of Elections must be notified immediately of any changes in the information required in a. above.

### 2. Violations: Any person or organization that violates this section commits a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083.

*(Section 106.1475, F.S.)*

## **Chapter 15**

# **Florida Elections Commission**

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The Florida Elections Commission is a separate and independent entity from the Division of Elections. Commissioners are appointed by the Governor from lists of names submitted by legislative leaders.

### **Automatic Fine Appeal Process**

An electioneering communication organization may appeal or dispute a fine for a late filed campaign treasurer's report. The appeal must be based upon, but not limited to, unusual circumstances surrounding the failure to file on the designated due date. The political committee may request and is entitled to a hearing before the Florida Elections Commission, which has the authority to waive the fine in whole or in part. The Florida Elections Commission must consider the mitigating and aggravating circumstances contained in Section 106.265(1), F.S., when determining the amount of a fine, if any, to be waived. The appeal must be made within 20 days of the receipt of the notice of payment due. The committee must, within the 20 day period, notify the filing officer in writing of his or her intention to bring the matter before the Commission.

*(Section 106.07(8)(c), F.S.)*

### **Complaint Process**

Any person who has information of a violation of Chapters 104 or 106, F.S., shall file a sworn complaint with the Florida Elections Commission, 107 West Gaines Street, Suite 224, Tallahassee, Florida 32399-1050 or call 850-922-4539. A complaint form may be obtained from the Florida Elections Commission or downloaded from the Commission's website at [www.fec.state.fl.us](http://www.fec.state.fl.us).

*(Sections 106.25 and 106.28, F.S.)*



# Chapter 16

## Frequently Asked Questions

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### **What is an electioneering communication?**

Paid expressions other than the spoken word that refer to or depict a clearly identified candidate or issue, but do not expressly advocate the election or defeat of a candidate or issue. Expressly advocate means the communication has words such as "vote for," "vote against" or "elect." (Section 106.011(18), F.S.)

### **Do electioneering communications need disclaimers?**

Yes. The disclaimer must read:

"Paid electioneering communication paid for by  
(name and address of person paying for the communication)"  
(Section 106.1439, F.S.)

## **Campaign Finance**

### **Can a deputy treasurer file and submit campaign reports?**

Yes. A deputy treasurer may perform all of the duties of a campaign treasurer when specifically authorized to do so by the campaign treasurer and chairperson. (Section 106.021(4), F.S.)

### **Who is responsible for keeping tabs on aggregate totals of campaign contributions?**

The campaign treasurer is responsible for receiving and reporting all contributions. (Section 106.06, F.S.)

### **May an electioneering communications organization accept a contribution from a trust fund?**

Yes. Chapter 106, F.S., defines a "person" as an individual, corporation, association, firm, partnership, joint venture, joint stock company, club, organization, estate, trust, business trust, syndicate, or other combination of individuals having collective capacity. The term also includes a political party, political committee or committee of continuous existence. (Section 106.011(8), F.S.)

### **Do I have to itemize small contributions of \$5, \$10, \$50, etc.?**

Yes. The law provides no exceptions for the reporting of contribution information, regardless of the size of the contribution. The full name and address of the contributor are also required. (Section 106.07(4)(a), F.S.)

### **How is the value of an in-kind contribution determined?**

The contributor must inform the person receiving the contribution of the fair market value at the time it is given. (Section 106.055, F.S.)

**Can a corporation give to an electioneering communications organization?**

Yes. A corporation is under the definition of a "person" in Chapter 106, F.S. (Section 106.011(8), F.S.)

**Can I conduct a raffle to raise money for my campaign?**

No. Pursuant to Section 849.09, Florida Statutes, it is unlawful for any person in this state to set up, promote, or conduct any lottery for money or anything of value.

**Do I have to file campaign reports on the Electronic Filing System (EFS)?**

If the Division of Elections is your filing officer, you are required to file all campaign reports via the EFS. If your filing officer is other than the Division of Elections, you must contact that office to find out their requirements. (Section 106.0705, F.S.)

**If my treasurer is out of town, can I have an extension to file my report?**

No. The election laws do not provide for an extension under these circumstances. (Sections 106.04(4)(b)1., 106.07(2)(b) and (3), F.S.)

**If I make a mistake on my report can I go back in and correct it on the EFS?**

Once the report is submitted to the Division of Elections, the EFS will not permit you to go back and make changes. In order to correct mistakes or add and delete information, you must submit an "amendment."

**If I am late submitting my report, how is my fine calculated?**

\$50 per day for the first 3 days late and, thereafter, \$500 per day for each late day, not to exceed 25% of the total receipts or expenditures, whichever is greater for the period covered by the late report. However, for reports immediately preceding the primary and general election, the fine shall be \$500 per day for each day, not to exceed 25% of the total receipts or expenditures, which is greater, for the period covered by the late report.

**How long are campaign records kept at the Division of Elections or the supervisor of elections?**

Ten years from the date of receipt. (Sections 98.015(5) and 106.22(4), F.S.)

# Chapter 17

## Florida Supervisors of Elections

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### **Alachua County**

The Honorable Pam Carpenter  
111 S.E. 1st Street  
P.O. Box 1496  
Gainesville, FL 32601  
Phone: 352.374.5252  
Fax: 352.374.5264  
Email: [pwc@alachuacounty.us](mailto:pwc@alachuacounty.us)  
Web: [www.elections.alachua.fl.us](http://www.elections.alachua.fl.us)

### **Baker County**

The Honorable Nita D. Crawford  
32 North 5th Street, Suite A  
P.O. Box 505  
Macclenny, FL 32063  
Phone: 904.259.6339  
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Web: [www.bakercountyfl.org/elections](http://www.bakercountyfl.org/elections)

### **Bay County**

The Honorable Mark Andersen  
205 Mosley Drive  
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### **Bradford County**

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### **Brevard County**

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### **Broward County**

The Honorable Brenda C. Snipes  
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### **Calhoun County**

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### **Charlotte County**

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### **Citrus County**

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### **Clay County**

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**Collier County**

The Honorable Jennifer J. Edwards  
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Naples, FL 34112  
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Web: [www.colliervotes.com](http://www.colliervotes.com)

**Columbia County**

The Honorable Elizabeth P. Horne  
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Lake City, FL 32055  
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Fax: 386.755.7233  
Email: [election@votecolumbia.com](mailto:election@votecolumbia.com)  
Web: [www.votecolumbia.com](http://www.votecolumbia.com)

**DeSoto County**

The Honorable Mark F. Negley  
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Fax: 863.993.4875  
Email: [info@votedesoto.com](mailto:info@votedesoto.com)  
Web: [www.votedesoto.com](http://www.votedesoto.com)

**Dixie County**

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