2023 Campaign Finance Guide

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About This Guide

The *Guide to Campaign Finance in Mississippi: For Candidates and Political Committees* is published by the Secretary of State's Office as a handbook for candidates and political committees with an overview of Mississippi campaign finance law. This handbook contains information necessary for compliance with the campaign finance laws in the State of Mississippi, in accordance with Miss. Code Ann. § 23-15-801 *et seq.* (as amended, 2017). It is for informational purposes only. Candidates and political committees are advised to review the appropriate state statutes, cases, Ethics Commission Opinions or resources, and Attorney General Opinions regarding regulation and disclosure of campaign finances and other candidate obligations and responsibilities, especially *Miss. Code Ann. § 23-15-801 et seq.* This guide is available at the Secretary of State's website at www.sos.ms.gov .

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Customer Service Standards

The Mississippi Secretary of State's Office is committed to providing superior customer service efficiently, promptly, and courteously. As a part of that commitment, suggestions, comments, and requests for information are welcome.

This Year's Campaign Finance Reporting Requirements

2022 Annual Report

Statewide, State District and Legislative Candidates, and Political Committees

The Annual Report must be filed with the Secretary of State's Office no later than 5:00 p.m. on Tuesday, January 31, 2023, for the period beginning January 1, 2022 and ending December 31, 2022 by the following:

- All statewide, state district and legislative officeholders who have not terminated their reporting obligations under *Section 23-15-807(a), Miss. Code Ann.*; and
- All previous candidates for statewide, state district and legislative office who have not terminated their reporting obligations under *Section 23-15-807(a), Miss. Code Ann.*; and
- All political committees which supported or opposed a state, state district or legislative candidate and which have not terminated their reporting obligations under *Section 23-15-807(a), Miss. Code Ann*.

County and County District Candidates and Committees

An Annual Report also must be filed with the respective Circuit Clerk's Office no later than 5:00 p.m. on Tuesday, January 31, 2023, for the period beginning January 1, 2022 and ending December 31, 2022 by the following:

- All county officeholders who have not terminated their reporting obligations under *Section 23-15-807(a), Miss. Code Ann.*; and
- All previous county candidates who have not terminated their reporting obligations under *Section 23-15-807(a), Miss. Code Ann*.; and
- All political committees which supported or opposed a 2020 county candidate or ballot issue which have not terminated their reporting obligations under *Section 23-15-807(a), Miss. Code Ann*.

Municipal Candidates and Committees

An Annual Report also must be filed with the respective Municipal Clerk's Office no later than 5:00 p.m. on Tuesday, January 31, 2023, for the period beginning January 1, 2022 and ending December 31, 2022 by the following:

- All municipal officeholders who have not terminated their reporting obligations under *Section 23-15-807(a), Miss. Code Ann.*; and
- All previous municipal candidates who have not terminated their reporting obligations under *Section 23-15-807(a), Miss. Code Ann*.; and
- All political committees which supported or opposed a municipal candidate or ballot issue which have not terminated their reporting obligations under *Section 23-15-807(a), Miss. Code Ann*.

The 2022 Annual Reporting form may be found on our website here: www.sos.ms.gov/elections-voting/campaign-finance. , and may be filed by hand delivery, mail, email, fax or electronically.

January 10, 2023 Periodic Report

Judicial Candidates and Committees

This Periodic Report must be filed with the Secretary of State's Office no later than 5:00 p.m. on Tuesday, January 10, 2023, for the period beginning on October 1, 2022 and ending on December 31, 2022, by the following:

- All judicial officeholders who have not terminated their reporting obligations under Section 23-15-807(a), Miss. Code Ann.; and
- All previous judicial candidates who have not terminated their reporting obligations under 23-15-807(a), Miss. Code Ann.; and
- All candidate committees and political committees which supported or opposed a judicial candidate which have not terminated their reporting obligations under Section 23-15-807(a).

Termination Report

A Termination Report must be filed to end campaign finance reporting obligations. A termination of reporting obligations pursuant to *Section 23-15-807(a), Miss. Code Ann.* is a campaign finance disclosure report which may have been previously filed by a candidate or political committee simultaneously with another required campaign finance report. A Termination Report may be filed by a candidate or political committee at any time so long as the candidate or committee will no longer receive any contributions or make any disbursements and such candidate or committee has no outstanding debts or obligations.

2023 Campaign Finance Reporting Schedule

2023 candidates for statewide, state district, legislative, county and county district office and the political committee(s) supporting or opposing these 2023 candidates must file campaign finance disclosure reports in accordance with the following schedule for the periods specified below:

Tuesday, January 31, 2023 ..... **Annual Report**
(January 1, 2022 through December 31, 2022)
All candidates and all Political Committees that received or made expenditures in Mississippi during 2022 (Excluding 2022 Judicial Candidates)

Wednesday, May 10, 2023 ..... **Periodic Report**
(January 1, 2023 through April 30, 2023)

Friday, June 9, 2023 ..... **Periodic Report**
(May 1, 2023 through May 31, 2023)

Monday, July 10, 2023 ..... **Periodic Report**
(June 1, 2023 through June 30, 2023)

Tuesday, August 1, 2023 ..... **Primary Pre-Election Report**
(July 1, 2023 through July 29, 2023)

Tuesday, August 22, 2023 ..... **Primary Runoff Pre-Election Report**
(July 30, 2023 through August 19, 2023) **All Primary Runoff Candidates & Political Committees**

Tuesday, October 10, 2023 ..... **Periodic Report**
(July 1, 2023 through September 30, 2023)

Tuesday, October 31, 2023 ..... **Pre-Election Report**
(October 1, 2023 through October 29, 2023)

Tuesday, November 21, 2023 ..... **General/Special Runoff Pre-Election Report**
(October 30, 2023 through November 19, 2023) **All General/Special Runoff Candidates & Political Committees**

Wednesday, January 10, 2024 ..... **Periodic Report**
(October 1, 2023 through December 31, 2023)

All of the required campaign finance disclosure reporting forms may be found on our website: www.sos.ms.gov/elections-voting/campaign-finance.

2023 County School District Office and Special Elections Reporting Schedule

2023 candidates for county school district office, including County School Board, Municipal Separate School District Trustee, Special Municipal Separate School District Trustee, and Consolidated/Consolidated Line School District Trustee, and county special elections and political committee(s) supporting or opposing these candidates or county local option elections or referenda must file campaign finance reports in accordance with the following schedule for the periods specified below:

Tuesday, October 31, 2023..... **Pre-Election Report**
(January 1, 2023 through October 29, 2023)

Tuesday, November 21, 2023.....**Pre-Runoff Election Report**
(October 30, 2023 through November 19, 2023)

Wednesday, January 31, 2024.....**Annual Report**
(January 1, 2021 through December 31, 2021)

County school district office and special election candidates should file all campaign finance reports with their respective circuit clerk's office. All required campaign finance disclosure reporting forms may be found on our website: www.sos.ms.gov/elections-voting/campaign-finance.

2023 Municipal General and Special Elections Reporting Schedule

2023 candidates for municipal general or special elections and political committee(s) supporting or opposing 2023 municipal general or special election candidates or municipal local option elections or referenda must file campaign finance disclosure reports in accordance with the applicable schedule.

Reporting schedules are dependent on the date of the election, which means there is no standard schedule for municipal candidates or political committees supporting or opposing 2023 municipal general or special election candidates or referenda. Local election officials should contact the office of the Secretary of State to obtain the applicable reporting schedule and reporting forms. Municipal candidates and political committees should contract the Municipal Clerk's for the required campaign finance disclosure forms and additional information.

Campaign Finance Reporting in Mississippi

All candidates seeking office and all political committees supporting or opposing those candidates should be aware of the requirements of *Miss. Code Ann. § 23-15-801 et seq*. This handbook seeks to explain how Mississippi campaign finance law affects candidates for public office and all political committees.

Mississippi law requires all candidates, their committees, and all political committees to file campaign finance disclosure reports. These reports are called "Reports of Receipts and Disbursements." Forms necessary for compliance with these laws are available from the Secretary of State's Office, on our website at www.sos.ms.gov, from your Circuit Clerk's office or Municipal Clerk's office.

I. Campaign Finance for Candidates and Candidate's Committees

Candidates for elected office in Mississippi file campaign finance disclosure reports in accordance with the applicable reporting schedule, regardless of whether the candidate has made any personal expenditures or accepted any contributions in furtherance of his or her campaign. A "candidate" is someone who has filed his/her qualifying papers to seek office or has spent in excess of $200.00 in the aggregate or received in excess of $200.00 in the aggregate in furtherance of a campaign.

A candidate may establish a political committee to conduct campaign activity for the candidate through media advertisements, brochures, mailings, candidate forums and other means, but this is not necessary for state, state district, legislative, county or county district office.

- Each political committee shall file a Statement of Organization no later than forty-eight (48) hours after receipt of contributions aggregating in excess of Two Hundred Dollars ($200.00), or no later than forty-eight (48) hours after having made expenditures aggregating in excess of Two Hundred Dollars ($200.00). (*Miss. Code Ann. 23-15-803*)

- The Statement of Organization form, used for creating a Political Committee, is available on the Secretary of State's website (www.sos.ms.gov).

- Such committees may solicit and accept campaign contributions, manage the expenditure of funds for the candidate's campaign and obtain public statements of support for the candidacy.

- A candidate shall not use or permit the use of campaign contributions for the private benefit of the candidate or others for funds raised on or after January 1, 2018.

- Upon creating a political committee, the committee must file the appropriate campaign finance reports until a Termination Report is filed with the appropriate office. Likewise, each candidate must file the appropriate campaign finance reports until a Termination Report is filed with the appropriate office. Simply losing an election or withdrawing candidacy does not end the reporting obligation. (*Miss. Code Ann. §§ 23-15-805, 23-15-807*)

Distribution of Campaign Materials

- If any material is distributed by a candidate or his campaign committee or any other person or entity, or at the request of the candidate, his campaign committee or any other person or entity distributing the material shall state it is distributed by the candidate or it is being distributed with the candidate's approval.

- All campaign material shall conspicuously identify who has prepared the material and who is distributing the material. The identifying language shall state whether or not the material has been submitted to and approved by the candidate. If the candidate has not approved the material, the material shall so state. The identity of organizations or committees shall state the names of all officers of the organizations or committees. (*Miss. Code Ann. § 23-15-1025*)

Where do I file?

- **Statewide, State District and Legislative** candidates file with the Secretary of State's Office, and may do so by hand delivery, mail, email, fax or electronically.

- **County and County District** candidates file with the respective Circuit Clerk's Office and may do so by hand delivery, mail, email or fax. Electronic filing of campaign finance disclosure reports with the Circuit Clerk's Office is not available.

- **Municipal and Municipal District/Ward** candidates file with the respective Municipal Clerk's Office and may do so by hand delivery, mail, email or fax.

What information must be reported?

All Reports of Receipts and Disbursements filed under state law must be complete and include:

- Name, address, contact information, the office sought and political party affiliation, if any, of the candidate,
- The total amount of contributions received during the reporting period, both itemized and non-itemized, and an aggregate year-to-date total of all contributions,
- The total amount of disbursements made during the reporting period, both itemized and non-itemized, and an aggregate year-to-date total of all disbursements, and
- The total amount of cash on hand to date.

Itemized Receipts/Contributions

A contribution must be included within the itemized total of contributions on the "Report of Receipts and Disbursements" and separately reported on the "Itemized Receipts" attachment to the report if the year-to-date aggregate total of the contribution(s) received from a particular person, business or entity exceeds $200.00. A contribution separately itemized on the "Itemized Receipts" must identify the contribution by contributor type, contributor name and address, date(s) and amount(s) for the reporting period and aggregate year-to-date total, and the

occupation or employer of the contributor, if contributor is an individual. *Miss. Code Ann. § 23-15-807(d)(ii)&(iii).*

Itemized Disbursements/Expenditures

A disbursement must be included within the itemized total of disbursements on the "Report of Receipts and Disbursements" and separately reported on the "Itemized Disbursements" attachment to the report if the year-to-date aggregate total of the disbursement(s) made to a particular person, business or entity exceeds $200.00. A disbursement separately itemized on the "Itemized Disbursements" must be identified by the recipient's name and address, the date(s) and amount(s) for the reporting period and aggregate year-to-date total, and purpose of the disbursement. *Miss. Code Ann. § 23-15-807(d)(ii)&(iii).*

Non-Itemized Contributions and Disbursements

Contributions and disbursements with year-to-date aggregate totals equal to or less than $200.00 in a calendar year are not itemized. However, these amounts are included in the totals of all contributions and of all disbursements for the reporting period on the "Report of Receipts and Disbursements."

A candidate should simply check (✓) the type of report being submitted on his/her form. A candidate may submit a Termination Report at the same time as another scheduled report by placing a check in the blank preceding both the scheduled report and the Termination Report.

Under state law, a violation of any candidate campaign finance disclosure requirement could result in:

- no certification of nomination or election to office;
- withholding of salary or other remuneration for the office;
- conviction of a misdemeanor;
- imprisonment for no longer than six (6) months; and/or
- imposition of a fine not to exceed $3,000.00. (*Miss. Code Ann. § 23-15-811*)

When are reports due?

Reports are due in the appropriate office no later than 5:00 p.m. on the applicable deadline. If a deadline falls on a weekend or legal holiday, the report is due at 5:00 p.m. on the first business day preceding the weekend or legal holiday. Statutory deadlines are provided on the front of each reporting form and on the schedule set forth on page seven (7) of this handbook. *Miss. Code Ann. § 23-15-807(e).*

The appropriate office must be in actual receipt of the report by 5:00 p.m. on the deadline. It is the responsibility of the candidate or the candidate's committee director or treasurer to be certain the report is received on time.

What types of reports must I file?

1. **Pre-Election Reports**: Filed by all opposed candidates and/or opposed candidate's committees (excluding federal candidates) seeking election in the November General Election or any specially set election this calendar year.
2. **Primary Pre-Election Reports**: Filed by all opposed primary election candidates and/or opposed candidate's committees (excluding federal candidates) seeking election in the August Primary Election.
3. **Periodic Reports**: Filed by all judicial candidates and/or candidate's committees seeking election this calendar year, except municipal candidates, on May 10, June 10, July 10, October 10, and January 10.
4. **Annual report**: Filed by all candidates and/or candidate's committees who seek election in the preceding calendar year and who have not filed a Termination Report.
5. **Termination report**: All political committees may file a Termination Report to terminate further reporting obligations.

A candidate and/or candidate's committee should simply check (✓) the type of report being submitted on the "Report of Receipts and Disbursements." A candidate or committee may submit a Termination Report at the same time as another scheduled report by placing a check in the blank preceding the name of the scheduled report and the "Termination Report."

Under state law, a violation of <u>any</u> campaign finance disclosure requirement could result in conviction of a misdemeanor; imprisonment for no longer than six (6) months; and/or imposition of a fine not to exceed $3,000.00. *Miss. Code Ann. § 23-15-811*.

Forty-Eight Hour Reports

If a candidate or candidate's political committee receives a contribution of more than $200 after the tenth day, but more than 48 hours before 12:01 a.m. on the day of the election, the candidate must fully disclose the contribution by filing a Forty-Eight Hour Report with the appropriate office within 48 hours of the contribution.

The notification shall be in writing, and may be transmitted by mail, hand delivery, fax, e-mail, or other electronic means. The Forty-Eight Hour Report form is available on the Secretary of State's website.

When have I completed my reporting obligations?

Every candidate or candidate's political committee must file <u>every</u> required report until a Termination Report is filed. A Termination Report may be filed when contributions are no longer accepted, disbursements are no longer made, there are no outstanding debts or financial obligations associated with the candidate or candidate's political committee, and the candidate or committee has a zero cash on hand balance.

Filing a Termination Report is the <u>only</u> way to end reporting obligations and responsibilities. Withdrawing from the race, being disqualified as a candidate, nor losing the race ends the candidate's reporting obligation. If no Termination Report is filed, candidates must continue to file all reports required by the applicable reporting schedule and will remain subject to the imposition of civil penalties as set forth in law.

II. Campaign Finance for Political Committees

What is a Political Committee?

A political committee is any committee, party, club, association, political action committee, or other group that receives contributions or makes disbursements of more than $200.00 in the aggregate in a calendar year for the purpose of influencing or attempting to influence the action of voters with regard to a candidate or balloted measure. *Miss. Code Ann. § 23-15-801(c)*.

What is a Candidate's Political Committee?

A candidate's political committee is a political committee as defined above which is authorized by, affiliated with and/or acting for the benefit of a particular candidate. A candidate's political committee is required to file campaign finance disclosure reports in accordance with the same reporting schedule required of the candidate.

What documents must be filed by a Political Committee?

All political committees are required to file: (1) a Statement of Organization and (2) Reports of Receipts and Disbursements in accordance with the same reporting schedule as the candidate(s) for or against whom the committee is receiving contributions and making disbursements for the purpose of influencing or attempting to influence voters.

Where do I file?

- Committees which receive contributions for and/or make expenditures in support of or in opposition to statewide, state district, legislative candidates, or statewide balloted measures must file with the **Secretary of State's Office**.
- Committees which receive contributions for and/or make expenditures in support of or in opposition to county, county district candidates, or county balloted measures must file with the respective **County Circuit Clerk's Office.**
- Committees which receive contributions for and/or make expenditures in support of or in opposition to municipal, municipal district candidates, or municipal balloted measures must file with the respective **Municipal Clerk's Office.**

Statement of Organization

Each political committee must file a Statement of Organization within forty-eight (48) hours of receiving or spending in excess of $200.00 in the aggregate.

What information is required?

The Statement of Organization requires the names and addresses of the committee members and all officers. The committee's statement must also designate a Director and a Treasurer who will be custodians of the books and accounts.

If the committee is a candidate's committee, the statement must include the name, address, office sought, and party affiliation of the candidate. Any changes to information in the Statement of Organization must be filed with the appropriate official at the time the next Campaign Finance Report is due.

Campaign Finance Reports

All political committees receiving contributions or making disbursements in excess of $200.00 in the aggregate during a calendar year, in support of or in opposition to non-federal candidates or balloted measures, must file campaign finance reports in accordance with the applicable reporting schedule.

What information must be reported?

All Reports of Receipts and Disbursements filed under state law must be complete and include:

- Name, address, contact information and Treasurer of the committee,
- The total amount of contributions received during the specific reporting period, both itemized and non-itemized, and aggregate year-to-date total of all contributions,
- The total amount of disbursements made during the specific reporting period, both itemized and non-itemized, and the aggregate year-to-date total of all disbursements, and
- The total amount of cash on hand.

Itemized Receipts/Contributions

A contribution must be included within the itemized total of contributions on the "Report of Receipts and Disbursements", and separately reported on the "Itemized Receipts" attachment to the report if the year-to-date aggregate of the contribution(s) received from a person, business or entity exceeds $200.00. A contribution separately itemized on the "Itemized Receipts" must identify the contribution by contributor type, contributor name and address, amount(s) for the reporting period and aggregate year-to-date total, and the occupation or employer of the contributor, if contributor is an individual. *Miss. Code Ann. § 23-15-807(d)(ii)&(iii)*.

Itemized Disbursements/Expenditures

A disbursement must be included within the itemized total of disbursements on the "Report of Receipts and Disbursements", and separately reported on the "Itemized Disbursements" attachment to the report if the year-to-date aggregate of the disbursement(s) made to a person, business or entity exceeds $200.00. A disbursement separately itemized on the "Itemized Disbursements" must be identified by the recipient's name and address, the amount(s) for the reporting period and aggregate year-to-date total, and purpose of the disbursement. *Miss. Code Ann. § 23-15-807(d)(ii)&(iii)*.

Non-Itemized Contributions and Disbursements

Contributions and disbursements with year-to-date totals equal to or less than $200.00 a calendar year are not itemized. However, these amounts are included in the totals of all contributions and totals of all disbursements for the reporting period on the "Report of Receipts and Disbursements."

When are reports due?

Reports are due in the appropriate office no later than 5:00 p.m. on the deadline. A political committee files its required campaign finance reports in accordance with the same schedule of the candidate(s) in support of or opposition to, the committee has received contributions or made disbursements to influence or attempt to influence voters.

If the deadline falls on a weekend or legal holiday, the report is due at 5:00 p.m. on the first working day preceding the weekend or legal holiday. Statutory deadlines are provided on the front of each reporting form and on the schedule set forth on page seven (7) of this handbook.

The appropriate office must be in actual receipt of the report by 5:00 p.m. on the deadline. It is the responsibility of the political committee to make sure the report is delivered on time. *Miss. Code Ann. § 23-15-807(e)*.

What types of reports must I file?

1. **Pre-Election Reports**: Filed by all political committees supporting or opposing candidates (excluding federal candidates) seeking election in the November General Election or any specially set election this calendar year or supporting or opposing a balloted measure appearing on the general election or specially set election ballot this calendar year.
2. **Periodic Reports**: Filed by all political committees supporting or opposing candidates seeking election this calendar year on May 10, June 10, July 10, October 10, and January 10.
3. **Annual report**: Filed by all political committees who did not support or oppose a candidate(s) (excluding federal candidates) seeking election in the preceding calendar year and who have not filed a Termination Report.
4. **Termination report**: All political committees may file a Termination Report to terminate further reporting obligations.

A political committee should simply check (✓) the type of report being submitted on the "Report of Receipts and Disbursements." A committee may submit a Termination Report at the same time as another scheduled report by placing a check in the blank preceding the name of the scheduled report and the "Termination Report."

Under state law, a violation of any campaign finance disclosure requirement could result in conviction of a misdemeanor; imprisonment for no longer than six (6) months; and/or imposition of a fine not to exceed $3,000.00. *Miss. Code Ann. § 23-15-811*.

Forty-Eight Hours Reports

If a candidate's political committee receives a contribution of more than $200 after the tenth day, but more than 48 hours before 12:01 a.m. on the day of the election, the committee must fully disclose the contribution by filing a "Forty-Eight Hour Report" with the appropriate office within 48 hours of the contribution.

The Forty-Eight Hour Report may be filed with the appropriate office by mail, hand delivery, email or fax; however, it is the responsibility of the candidate and/or political committee to ensure the Forty-Eight Hour Report is timely received by the appropriate office as designated in *Miss. Code Ann. § 23-15-807(f) (1972)* within forty-eight (48) hours of the contribution.

When have I completed my reporting obligations?

Every political committee must file <u>every</u> required report until a Termination Report is filed. A Termination Report may be filed when contributions are no longer accepted, disbursements are no longer made, there are no outstanding debts or financial obligations associated with the candidate's political committee or political committee, and the committee has a zero cash on hand balance.

Filing a Termination Report is the <u>only</u> way to end reporting obligations and responsibilities. If a candidate withdraws, is disqualified from running, or loses a race, the candidate's committee must still file a Termination Report to end the committee's reporting obligation. If no Termination Report is filed, political committees must continue to file all reports required by the applicable reporting schedule and may be subject to the imposition of civil penalties as set forth in law.

III. Campaign Finance for Constitutional Initiatives

An individual person who, on his or her own behalf, expends in excess of $200.00 for the purpose of influencing the passage or defeat of a constitutional initiative measure is required to file monthly campaign finance reports with the Secretary of State's Office.

Likewise, a political committee, defined as a family, firm, corporation, partnership, association or other legal entity, which receives contributions or makes expenditures in excess of $200.00 for the purpose of influencing the passage or defeat of a constitutional initiative measure is required to file monthly campaign finance reports with the Secretary of State's Office.

When are reports due?

Campaign finance reports required for initiatives are filed monthly, not later than the tenth calendar day of the month following the month being reported. Reports may be filed by mail, hand delivery, e-mail, fax or other electronic means. If the tenth of the month falls on a weekend or legal holiday, the report is due at 5:00 p.m. on the first working day preceding the deadline.

Campaign finance reports continue to be filed until all contributions and expenditures cease or, at the latest, thirty (30) days following the election on the measure. *Miss. Code Ann. § 23-17-51*.

When and Where Must I Register?

A political committee must file a completed Statement of Organization with the Secretary of State's Office no later than ten (10) days after receipt of contributions aggregating in excess of $200.00 or no later than ten (10) days after having made expenditures aggregating in excess of $200.00. Expenditures include any purchase, payment, distribution, loan, advance, deposit, gift of money or payment of anything of value for the purpose of influencing an initiative measure, for the purpose of obtaining signatures for a proposed initiative measure and attempting to place the proposed initiative measure on a ballot and for the purpose of opposing efforts to place a proposed initiative measure on a ballot. *Miss. Code Ann. §§ 23-17-47 and 23-17-49*.

What Information is required by the Statement of Organization?

The Statement of Organization requires the names and addresses of the committee members and all officers. The committee's statement must also designate a Director and a Treasurer who will be custodians of the books and accounts, and provide a brief statement defining the purpose of the committee. *Miss. Code Ann. § 23-17-49(2*).

What information must be reported?

All Reports of Receipts and Disbursements must be complete and include:

- Name, address, contact information and Treasurer of the committee,
- The total amount of contributions received during the reporting period, both itemized and non-itemized, and aggregate year-to date total of all contributions,

- The total amount of disbursements made during the reporting period, both itemized and non-itemized, and the aggregate year-to-date total of all disbursements, and
- The total amount of cash on hand.

Itemized Receipts/Contributions

A contribution must be included within the itemized total of contributions on the "Report of Receipts and Disbursements", and separately reported on the "Itemized Receipts" attachment to the report if the year-to-date aggregate of the contribution(s) received from a person, business or entity exceeds $200.00. A contribution separately itemized on the "Itemized Receipts" must identify the contribution by contributor type, contributor name and address, amount(s) for the reporting period and aggregate year-to-date total, and date of contribution. *Miss. Code Ann. § 23-17-53*.

Itemized Disbursements/Expenditures

A disbursement must be included within the itemized total of disbursements on the "Report of Receipts and Disbursements", and separately reported on the "Itemized Disbursements" attachment to the report if the year-to-date aggregate of the disbursement(s) made to a person, business or entity exceeds $200.00. A disbursement separately itemized on the "Itemized Disbursements" must be identified by the recipient's name and address, the amount(s) for the reporting period and aggregate year-to-date total, and purpose of the disbursement. *Miss. Code Ann. § 23-17-53*.

Non-Itemized Contributions and Disbursements

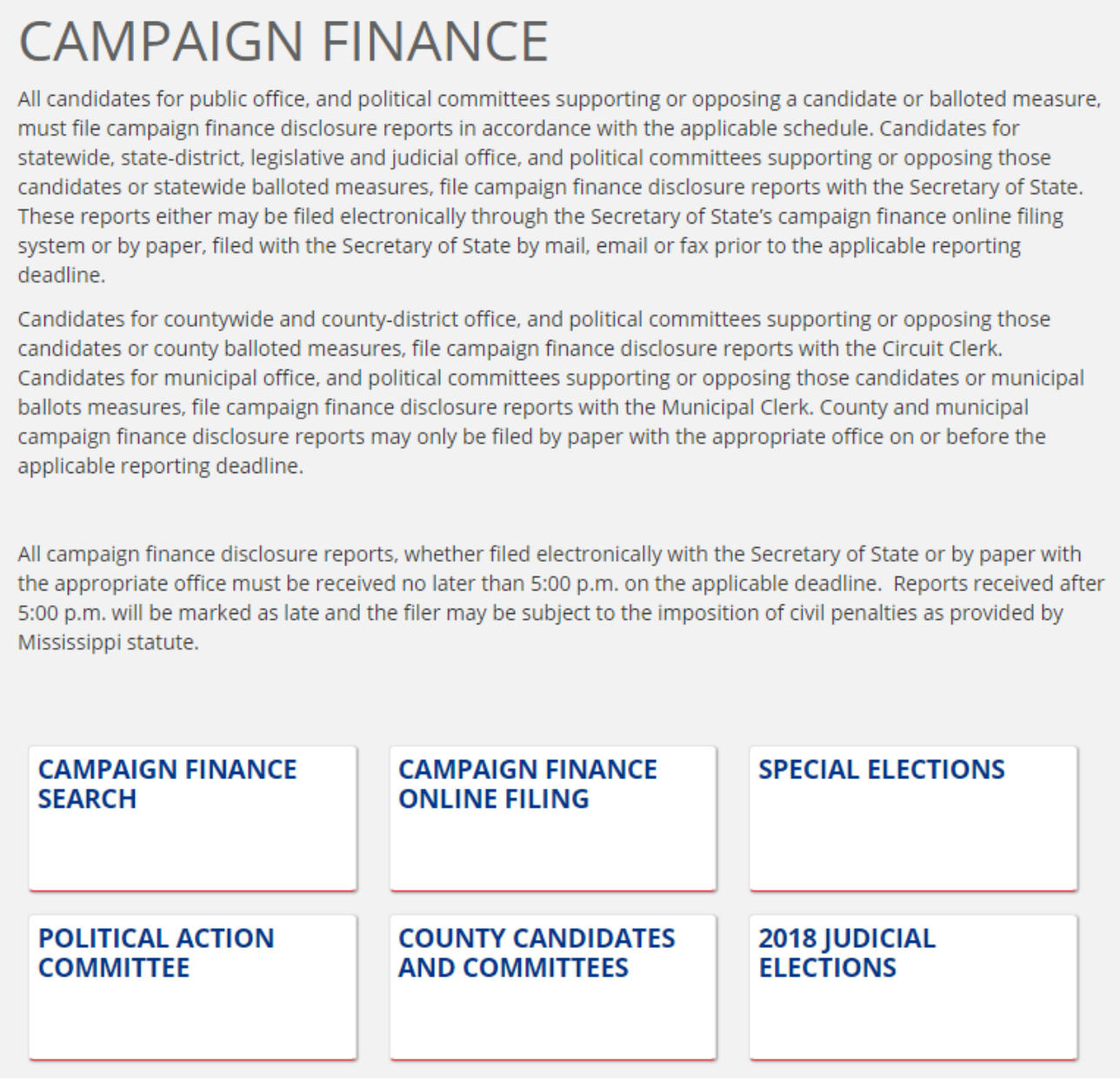
Contributions and disbursements with year-to-date totals equal to or less than $200.00 in the aggregate per calendar year are not required to be itemized. However, these amounts are included in the totals of all contributions and totals of all disbursements for the reporting period on the "Report of Receipts and Disbursements."

Please see *Miss. Code Ann. §§ 23-17-47 through 23-17-53* for more information concerning the campaign finance disclosure requirements with regard to constitutional initiatives.

IV. Electronic (Online) Filing System

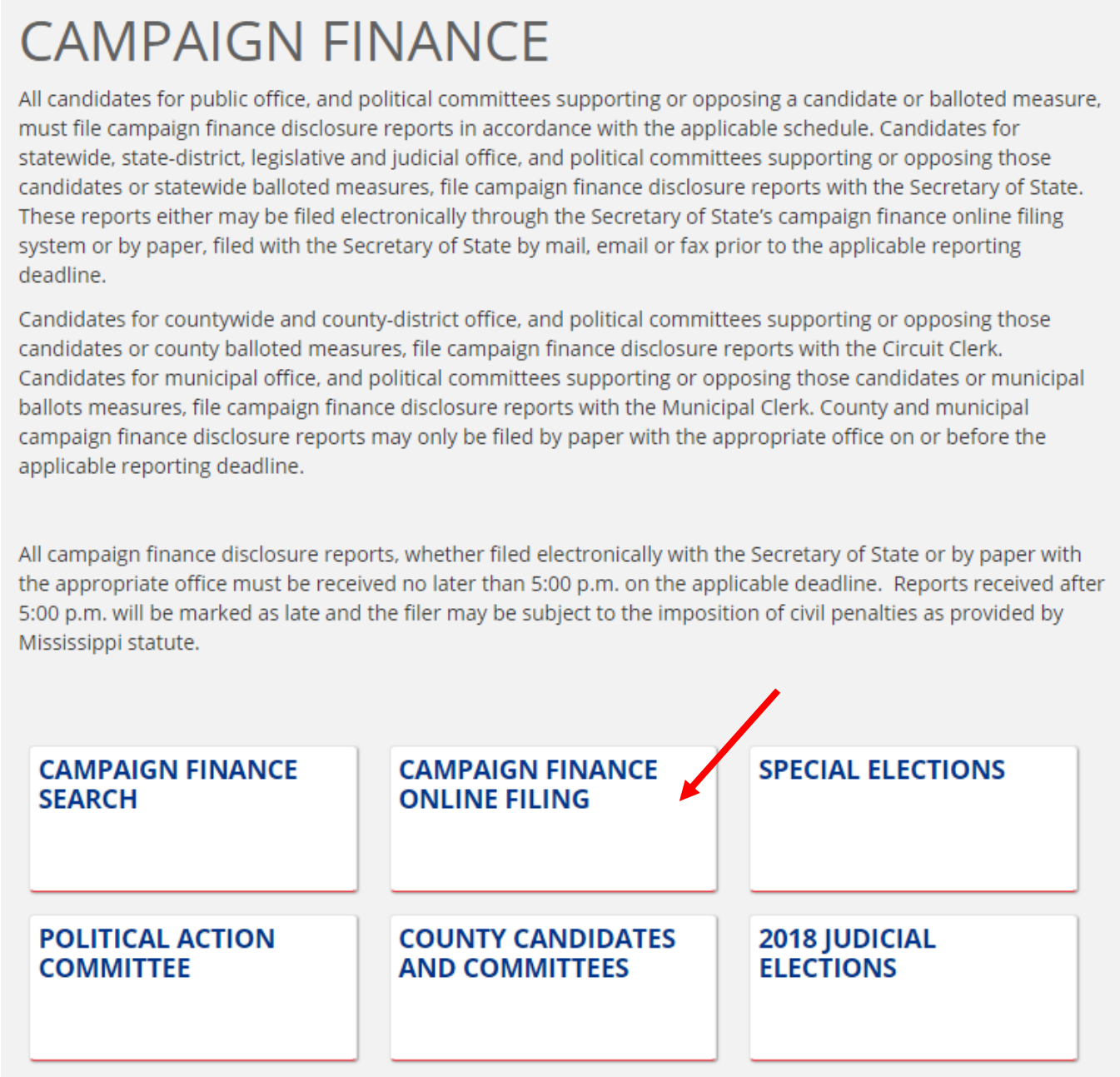
In 2016, the Secretary of State's Office launched an online system for filing campaign finance reports. State, State District, Legislative and Judicial candidates (excluding County Court candidates) and political committees which accept contributions and/or make expenditures in support of or in opposition to these candidates may utilize the Secretary of State's online filing system. The online filing system is offered as a courtesy; no report is required to be electronically filed.

Candidates for County, County District, Municipal and Municipal District and political committees supporting and/or opposing these candidates may not electronically file their required reports by use of the online filing system. These candidates and political committees must continue to file by paper with their respective Circuit or Municipal Clerk's Office.

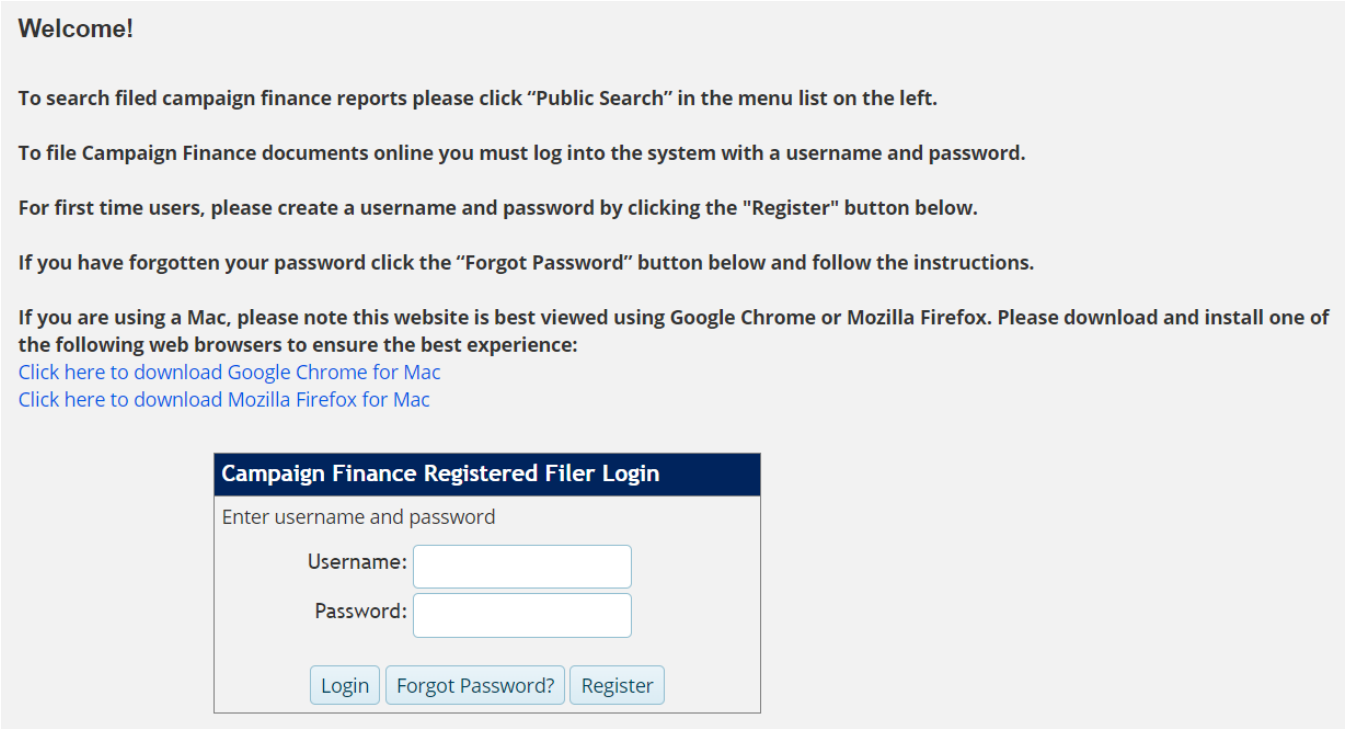


Registering to Use the Online Filing System

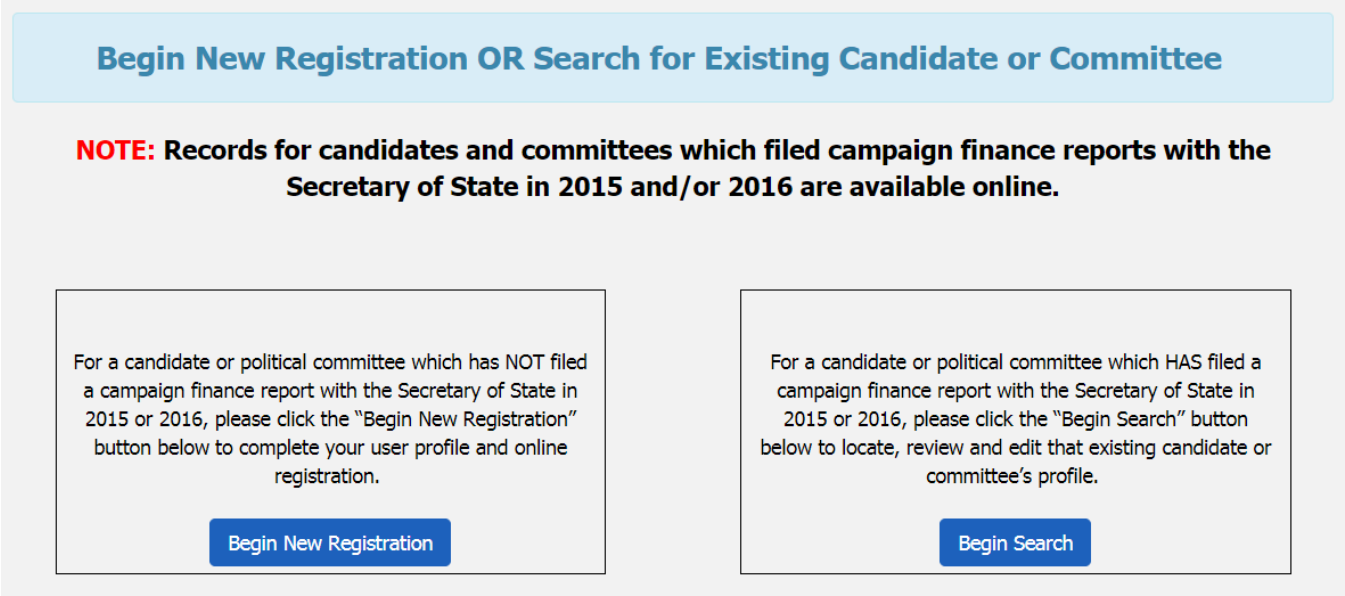
If you are an eligible user of the online filing system and wish to register, please visit our website here: https://cfportal.sos.ms.gov/online/portal/cf/portal.aspx, and select "Campaign Finance Online Filing."



After clicking, “Campaign Finance Online Filing,” you will be directed to the following screen. You must either register anew or, if you are already a registered user, you may logon to your account.

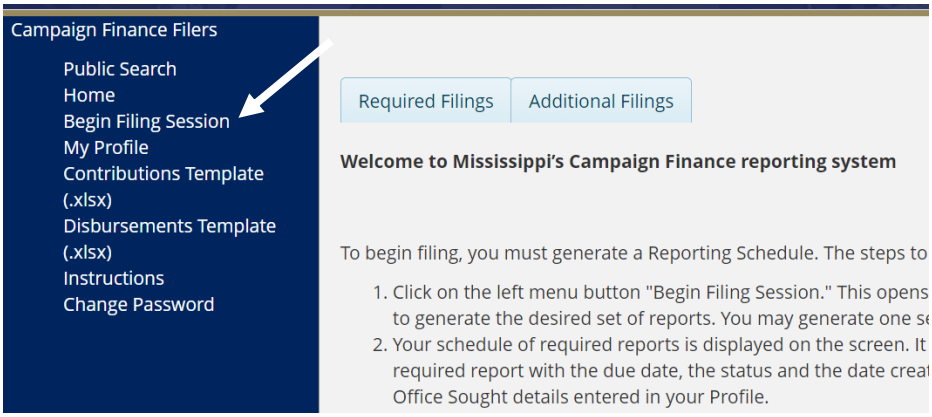


If you have filed with the Office of the Secretary of State in the year 2015 or later, you must “affiliate” with an existing candidate or political committee by clicking the second box on the page, entitled “Begin Search.” If you have not filed with the Office of the Secretary of State in 2015 or later, click the first box entitled “Begin New Registration.”

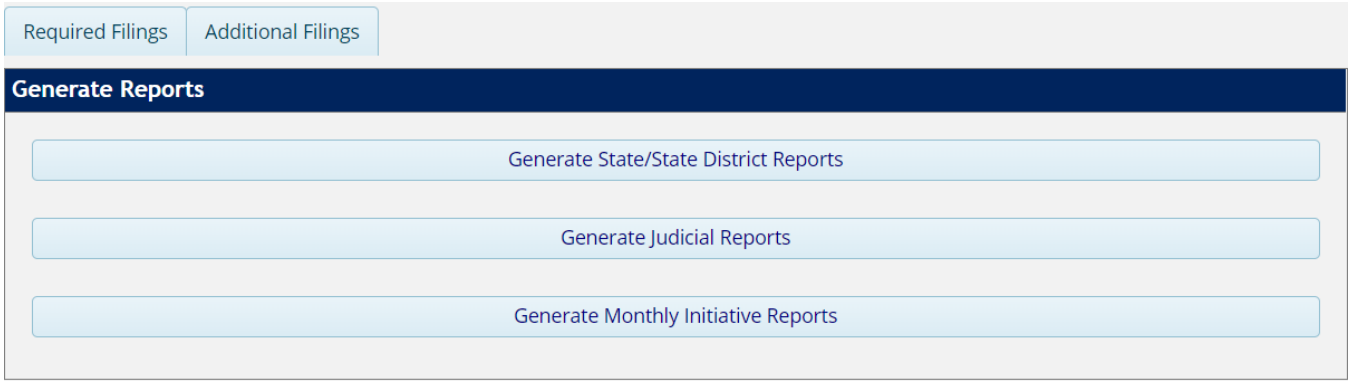


Generating your Filing Schedule and Required Report(s)

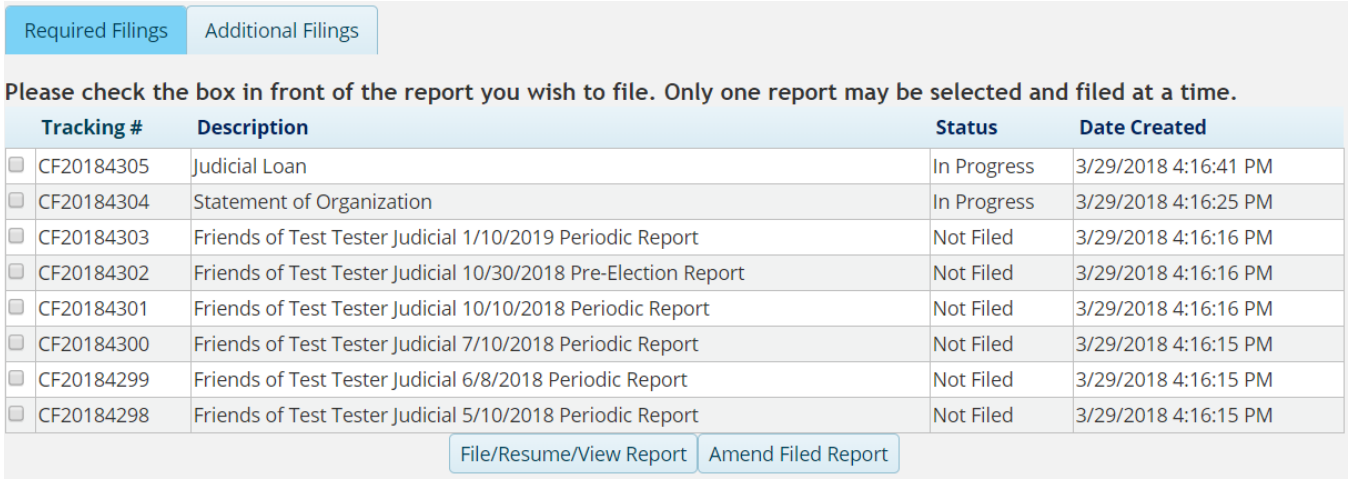
Once registered, generate the applicable filing schedule for the office sought and current calendar year.
Click "Begin Filing Session" where indicated by the arrow to the right.



Generate the appropriate report. Each report is updated each calendar year for that year. For candidates, select the specific type of office sought; for political committees, select the specific type of office sought by the candidate the committee is supporting or opposing.



Example of Required Filings

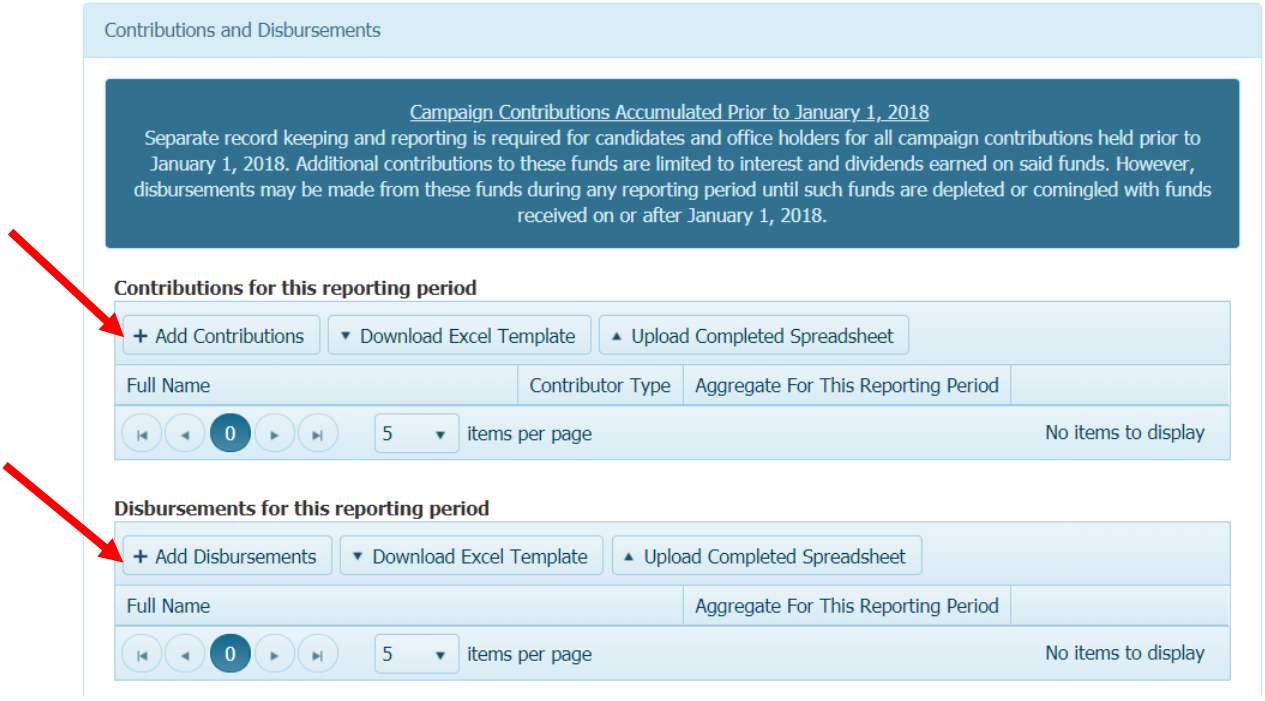


Additional Filings

Entering Contributions and Disbursements

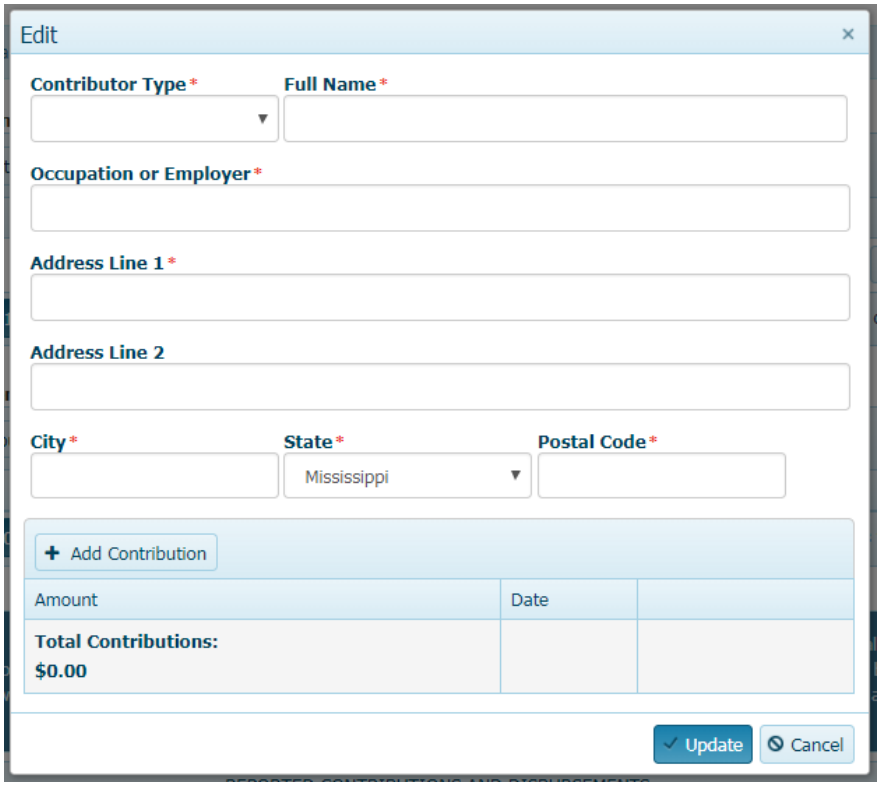
Contributions and disbursements may be entered individually or by using the Excel Templates provided.

To add contributions or disbursements individually, click the "+ Add Contributions" or "+Add Disbursements" buttons as seen below.



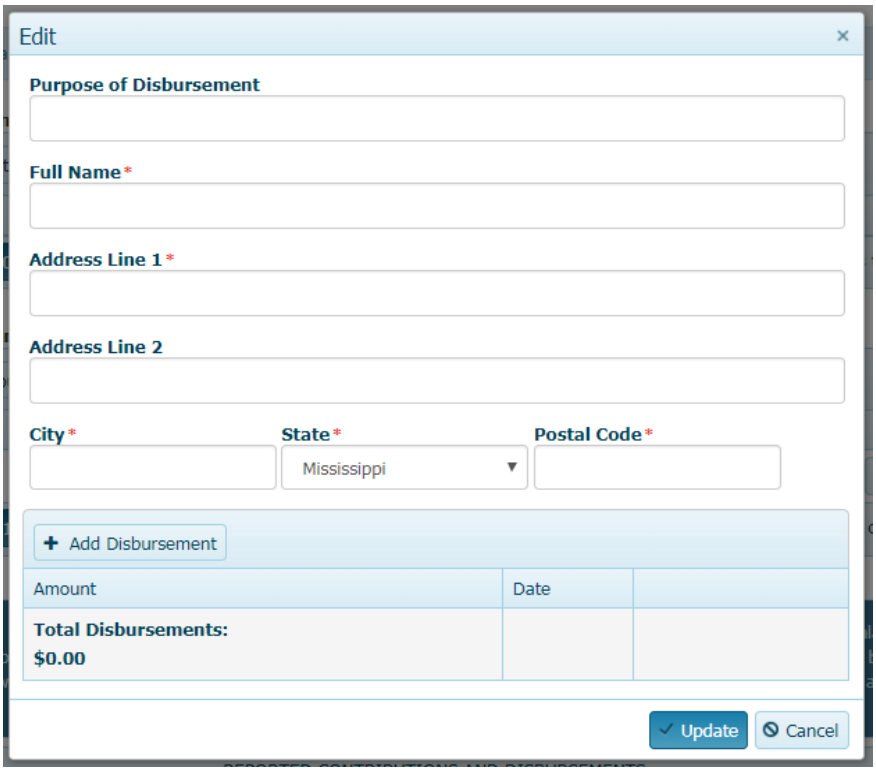
Individual Receipts/Contributions

Add individual contributions in the pop-up window shown to the right. Multiple contribution dates and amounts may be entered for a single contributor. "Contributor Type" provides options by dropdown menu. If "Individual" is selected from the dropdown menu for "Contribution Type," then the "Occupation or Employer" field must also be completed. If any other "Contributor Type" is selected, the "Occupation or Employer" field is automatically populated with a "N/A." Fields marked with a red asterisk are required fields. All required fields must be completed in order to click "✓ Update."



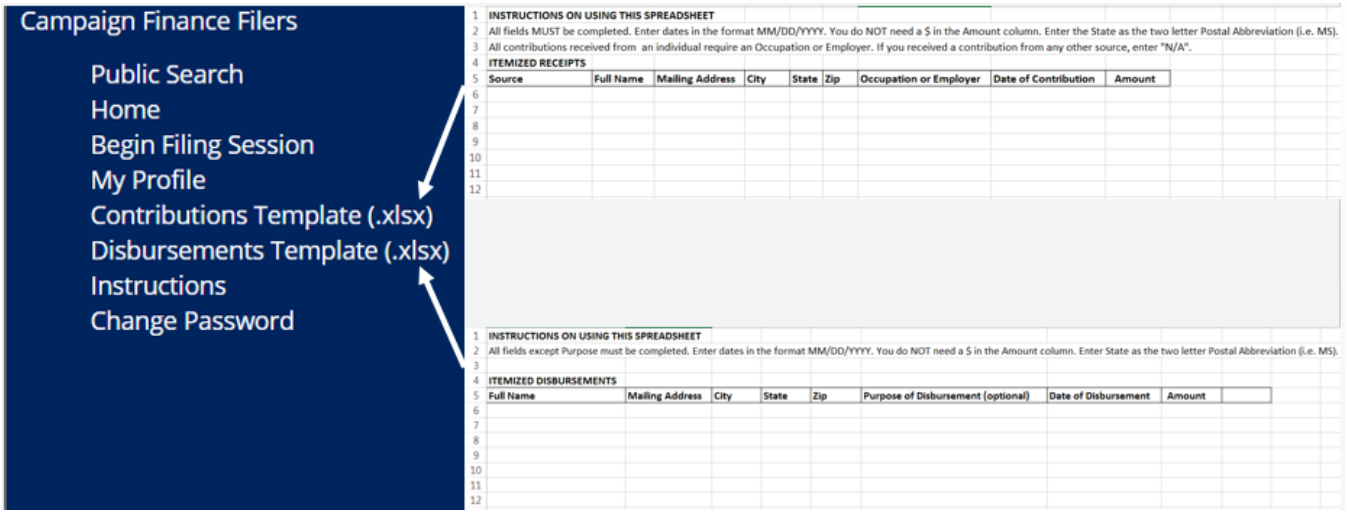
Individual Disbursements/Expenditures

Add individual disbursements in the pop-up window shown to the right. Multiple distribution dates and amounts may be entered for the same entity. The "Purpose of Disbursement" field is optional. Fields marked with a red asterisk are required fields. All required fields must be completed in order to click "✓Update."



Using the Excel Templates

Those choosing to use the online filing system may also use preformatted Excel Templates (.xlsx) to itemize contributions and disbursements. The Excel Templates may be downloaded from several places on the website, both within the first itemized "Contributions and Disbursements" picture shown above, and at the arrows pointing to the links shown below. Once the Excel Templates have been downloaded, the Templates may be saved and edited until uploaded for filing with the required report. Please be certain to save the Excel Template(s) in the .xlsx format. Other formats are not supported by the system.



Reported Contributions and Disbursements Table

Itemized contributions and disbursements will be totaled on the table below, showing a total amount of itemized contributions and of itemized disbursements for the reporting period. Fields shown in grey cannot be edited, but the amounts are populated in the grid from the entered information. Fields shown in white are editable, such as “Prior Period Balance” and “Non-Itemized” contributions and disbursements. The table will do the math and populate “This Reporting Period” fields and “Aggregate YTD” fields.

If you are a filing your disclosure report electronically for the first time, you must manually enter your Prior Period Balances for Contributions, Disbursements and Cash on Hand. After the filing of your first report electronically, these balances will be carried forward by the system; however, should you not file each and every subsequent required report consecutively and electronically, then you will need to edit these Prior Period Balances.

PRE-JANUARY 1, 2018 Beginning Cash on Hand Balance $ 0.00

PRE-JANUARY 1, 2018 REPORTED DISBURSEMENTS

	Prior Period Balance	Itemized	Non-Itemized	This Period	Calendar YTD
Contributions	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Disbursements	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Cash on Hand	$ 0.00			$ 0.00	

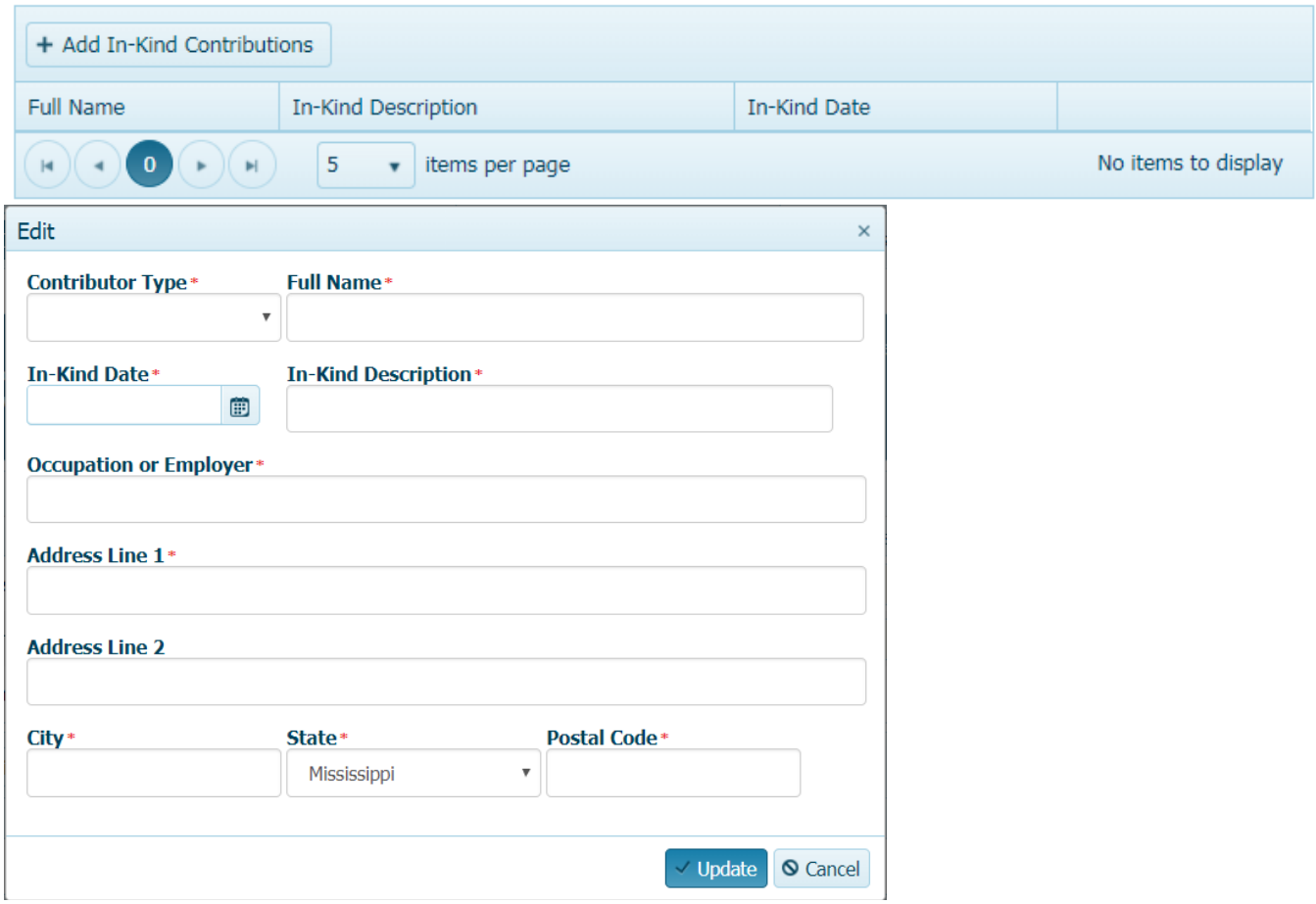
2018 Beginning Cash on Hand Balance $ 0.00

2018 REPORTED CONTRIBUTIONS AND DISBURSEMENTS

	Prior Period Balance	Itemized	Non-Itemized	This Period	Calendar YTD
Contributions	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Disbursements	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Cash on Hand	$ 0.00			$ 0.00	

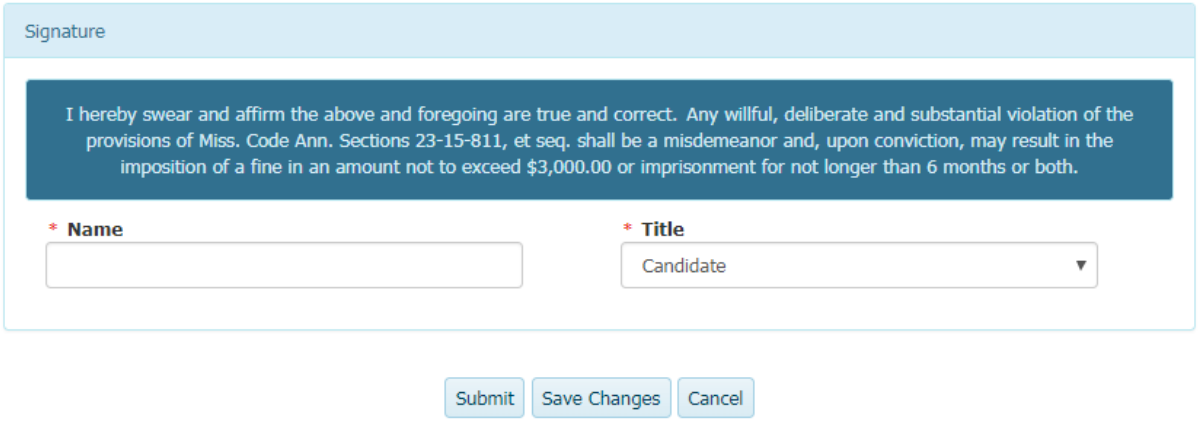
Entering In-Kind Contributions

In-kind contributions are entered exactly like individual itemized contributions above, except, instead of a dollar amount, a description of the "in-kind" contribution is entered.



Required Electronic Signature

As with paper reports, the reports require a signature of either the candidate or the director or treasurer of the committee.



V. Fines and Penalties

Civil Penalties

A candidate or political committee which fails to timely file a campaign finance disclosure report will be assessed a civil penalty beginning with the tenth calendar day after the report is due. Beginning with the tenth calendar day, the Mississippi Ethics Commission will assess the delinquent candidate or political committee a civil penalty of fifty dollars ($50.00) for each day or part of any day until a complete and substantially compliant report is filed with the Secretary of State, up to a maximum of ten (10) days.

The assessed fine may be waived in whole or in part if the Mississippi Ethics Commission determines the candidate or committee experienced unforeseeable mitigating circumstances, which interfered with the timely filing of the report. Candidates and political committees should contact the Mississippi Ethics Commission should questions arise concerning the imposition of a civil penalty.

To comply with the law, the candidate must file the required report with the Secretary of State's Office. Payment of a fine or receipt of a waiver from the Mississippi Ethics Commission does not excuse or exempt a candidate or political committee from filing the required campaign finance report with the Secretary of State's Office.

Please see Miss. Code Ann. § 23-15-813 for further information regarding fines and penalties.

Criminal Penalties

An intentional violation of the campaign finance disclosure law is a misdemeanor with a maximum penalty of $3,000, six months imprisonment, or both.

Please see *Miss. Code Ann. § 23-15-811* for further information regarding fines and penalties.

Other Campaign Finance Restrictions

Corporations, incorporated companies, and incorporated associations are prohibited from contributing more than $1,000 per calendar year, directly or indirectly, to a political party, candidate for office or political committee.

Individuals and political committees are prohibited from contributing more than $2,500 per election cycle, directly or indirectly, for the purpose of aiding a judicial candidate for county, circuit or chancery court or said judicial candidate's political committee(s), and are prohibited from contributing more than $5,000 per election cycle, directly or indirectly, for the purpose of aiding a judicial candidate for Court of Appeals or Supreme Court or said judicial candidate's political committee(s). *Miss. Code Ann. § 23-15-1021*.

Appendix A: Mississippi Campaign Finance Statutes

§ 23-15-801. Definitions

(a) "Election" means a general, special, primary or runoff election.

(b) "Candidate" means an individual who seeks nomination for election, or election, to any elective office other than a federal elective office. For purposes of this article, an individual shall be deemed to seek nomination for election, or election:

(i) If the individual has received contributions aggregating in excess of Two Hundred Dollars ($200.00) or has made expenditures aggregating in excess of Two Hundred Dollars ($200.00) or for a candidate for the Legislature or any statewide or state district office, by the qualifying deadlines specified in Sections 23-15-299 and 23-15-977, whichever occurs first; or

(ii) If the individual has given his or her consent to another person to receive contributions or make expenditures on behalf of the individual and if the other person has received contributions aggregating in excess of Two Hundred Dollars ($200.00) during a calendar year or has made expenditures aggregating in excess of Two Hundred Dollars ($200.00) during a calendar year.

(c) "Political committee" means any committee, party, club, association, political action committee, campaign committee or other groups of persons or affiliated organizations that receives contributions aggregating in excess of Two Hundred Dollars ($200.00) during a calendar year or that makes expenditures aggregating in excess of Two Hundred Dollars ($200.00) during a calendar year for the purpose of influencing or attempting to influence the action of voters for or against the nomination for election, or election, of one or more candidates, or balloted measures. Political committee shall, in addition, include each political party registered with the Secretary of State.

(d) "Affiliated organization" means any organization that is not a political committee, but that directly or indirectly establishes, administers or financially supports a political committee.

(e)(i) "Contribution" shall include any gift, subscription, loan, advance or deposit of money or anything of value made by any person or political committee for the purpose of influencing any election for elective office or balloted measure;

(ii) "Contribution" shall not include the value of services provided without compensation by any individual who volunteers on behalf of a candidate or political committee; or the cost of any food or beverage for use in any candidate's campaign or for use by or on behalf of any political committee of a political party;

(iii) "Contribution to a political party" includes any gift, subscription, loan, advance or deposit of money or anything of value made by any person, political committee, or other organization to a political party and to any committee, subcommittee, campaign committee, political committee and other groups of persons and affiliated organizations of the political party;

(iv) “Contribution to a political party” shall not include the value of services provided without compensation by any individual who volunteers on behalf of a political party or a candidate of a political party.

(f)(i) “Expenditure” shall include any purchase, payment, distribution, loan, advance, deposit, gift of money or anything of value, made by any person or political committee for the purpose of influencing any balloted measure or election for elective office; and a written contract, promise, or agreement to make an expenditure;

(ii) “Expenditure” shall not include any news story, commentary or editorial distributed through the facilities of any broadcasting station, newspaper, magazine, or other periodical publication, unless the facilities are owned or controlled by any political party, political committee, or candidate; or nonpartisan activity designed to encourage individuals to vote or to register to vote;

(iii) “Expenditure by a political party” includes 1. any purchase, payment, distribution, loan, advance, deposit, gift of money or anything of value, made by any political party and by any contractor, subcontractor, agent, and consultant to the political party; and 2. a written contract, promise, or agreement to make such an expenditure.

(g) The term “identification” shall mean:

(i) In the case of any individual, the name, the mailing address, and the occupation of such individual, as well as the name of his or her employer; and

(ii) In the case of any other person, the full name and address of the person.

(h) The term “political party” shall mean an association, committee or organization which nominates a candidate for election to any elective office whose name appears on the election ballot as the candidate of the association, committee or organization.

(i) The term “person” shall mean any individual, family, firm, corporation, partnership, association or other legal entity.

(j) The term “independent expenditure” shall mean an expenditure by a person expressly advocating the election or defeat of a clearly identified candidate that is made without cooperation or consultation with any candidate or any authorized committee or agent of the candidate, and that is not made in concert with or at the request or suggestion of any candidate or any authorized committee or agent of the candidate.

(k) The term “clearly identified” shall mean that:

(i) The name of the candidate involved appears; or

(ii) A photograph or drawing of the candidate appears; or

(iii) The identity of the candidate is apparent by unambiguous reference.

§ 23-15-803. Political Committee Statements

(1) Each political committee shall file a statement of organization which must be received by the Secretary of State no later than forty-eight (48) hours after:

(a) Receipt of contributions aggregating in excess of Two Hundred Dollars ($200.00), or

(b) Having made expenditures aggregating in excess of Two Hundred Dollars ($200.00).

(2) The content of the statement of organization of a political committee shall include:

(a) The name, address, officers, and members of the committee;

(b) The designation of a chair of the organization and a custodian of the financial books, records and accounts of the organization, who shall be designated treasurer; and

(c) If the committee is authorized by a candidate, then the name, address, office sought and party affiliation of the candidate.

(3) Any change in information previously submitted in a statement of organization shall be reported and noted on the next regularly scheduled report.

(4) In addition to any other penalties provided by law, the Mississippi Ethics Commission may impose administrative penalties against any political committee that fails to comply with the requirements of this section in an amount not to exceed Five Thousand Dollars ($5,000.00) per violation. The notice, hearing and appeals provisions of Section 23-15-813 shall apply to any action taken pursuant to this subsection (4). The Mississippi Ethics Commission may pursue judicial enforcement of any penalties issued pursuant to this section.

§ 23-15-805. Filing Reports; Public Access; Preservation

(a) Candidates for state, state district, and legislative district offices, and every political committee, which makes reportable contributions to or expenditures in support of or in opposition to a candidate for any such office or makes reportable contributions to or expenditures in support of or in opposition to a statewide ballot measure, shall file all reports required under this article with the Office of the Secretary of State.

(b) Candidates for county or county district office, and every political committee which makes reportable contributions to or expenditures in support of or in opposition to a candidate for such office or makes reportable contributions to or expenditures in support of or in opposition to a countywide ballot measure or a ballot measure affecting part of a county, excepting a municipal ballot measure, shall file all reports required by this section in the office of the circuit clerk of the county in which the election occurs, or directly to the Office of the Secretary of State via facsimile, electronic mail, postal mail or hand delivery. The circuit clerk shall forward copies of all reports to the Office of the Secretary of State.

(c) Candidates for municipal office, and every political committee which makes reportable contributions to or expenditures in support of or in opposition to a candidate for such office, or makes reportable contributions to or expenditures in support of or in opposition to a municipal ballot measure shall file all reports required by this article in the office of the municipal clerk of the municipality in which the election occurs, or directly to the Office of the Secretary of State via facsimile, electronic mail, postal mail or hand delivery. The municipal clerk shall forward copies of all reports to the Office of the Secretary of State.

(d) The Secretary of State, the circuit clerks and the municipal clerks shall make all reports received under this subsection available for public inspection and copying and shall preserve the reports for a period of five (5) years.

§ 23-15-807. Who Must Report; When; Contents

(a) Each candidate or political committee shall file reports of contributions and disbursements in accordance with the provisions of this section. All candidates or political committees required to report such contributions and disbursements may terminate the obligation to report only upon submitting a final report that contributions will no longer be received, or disbursements made and that the candidate or committee has no outstanding debts or obligations. The candidate, treasurer or chief executive officer shall sign the report.

(b) Candidates seeking election, or nomination for election, and political committees making expenditures to influence or attempt to influence voters for or against the nomination for election of one or more candidates or balloted measures at such election, shall file the following reports:

(i) In any calendar year during which there is a regularly scheduled election, a pre-election report shall be filed no later than the seventh day before any election in which the candidate or political committee has accepted contributions or made expenditures and shall be completed as of the tenth day before the election;

(ii) In 1987 and every fourth year thereafter, periodic reports shall be filed no later than the tenth day after April 30, May 31, June 30, September 30 and December 31, and shall be completed as of the last day of each period;

(iii) In any calendar years except 1987 and except every fourth year thereafter, a report covering the calendar year shall be filed no later than January 31 of the following calendar year; and

(iv) Except as otherwise provided in the requirements of paragraph (i) of this subsection (b), unopposed candidates are not required to file pre-election reports but must file all other reports required by paragraphs (ii) and (iii) of this subsection (b).

(c) All candidates for judicial office as defined in Section 23-15-975, or their political committees, shall file periodic reports in the year in which they are to be elected no later than the tenth day after April 30, May 31, June 30, September 30 and December 31.

(d) Each report under this article shall disclose:

(i) For the reporting period and the calendar year, the total amount of all contributions and the total amount of all expenditures of the candidate or reporting committee, including those required to be identified pursuant to paragraph (ii) of this subsection (d) as well as the total of all other contributions and expenditures during the calendar year. The reports shall be cumulative during the calendar year to which they relate;

(ii) The identification of:

1. Each person or political committee who makes a contribution to the reporting candidate or political committee during the reporting period, whose contribution or contributions within the calendar year have an aggregate amount or value in excess of Two Hundred Dollars ($200.00) together with the date and amount of any such contribution;

2. Each person or organization, candidate or political committee who receives an expenditure, payment or other transfer from the reporting candidate, political committee or its agent, employee, designee, contractor, consultant or other person or persons acting in its behalf during the reporting period when the expenditure, payment or other transfer to the person, organization, candidate or political committee within the calendar year have an aggregate value or amount in excess of Two Hundred Dollars ($200.00) together with the date and amount of the expenditure;

(iii) The total amount of cash on hand of each reporting candidate and reporting political committee;

(iv) In addition to the contents of reports specified in paragraphs (i), (ii) and (iii) of this subsection (d), each political party shall disclose:

1. Each person or political committee who makes a contribution to a political party during the reporting period and whose contribution or contributions to a political party within the calendar year have an aggregate amount or value in excess of Two Hundred Dollars ($200.00), together with the date and amount of the contribution;

2. Each person or organization who receives an expenditure or expenditures by a political party during the reporting period when the expenditure or expenditures to the person or organization within the calendar year have an aggregate value or amount in excess of Two Hundred Dollars ($200.00), together with the date and amount of the expenditure;

(v) Disclosure required under this section of an expenditure to a credit card issuer, financial institution or business allowing payments and money transfers to be made over the Internet must include, by way of detail or separate entry, the amount of funds passing to each person, business entity or organization receiving funds from the expenditure.

(e) The appropriate office specified in Section 23-15-805 must be in actual receipt of the reports specified in this article by 5:00 p.m. on the dates specified in subsection (b) of this section. If the date specified in subsection (b) of this section shall fall on a weekend or legal holiday then the report

shall be due in the appropriate office at 5:00 p.m. on the first working day before the date specified in subsection (b) of this section. The reporting candidate or reporting political committee shall ensure that the reports are delivered to the appropriate office by the filing deadline. The Secretary of State may approve specific means of electronic transmission of completed campaign finance disclosure reports, which may include, but not be limited to, transmission by electronic facsimile (FAX) devices.

(f)(i) If any contribution of more than Two Hundred Dollars ($200.00) is received by a candidate or candidate's political committee after the tenth day, but more than forty-eight (48) hours before 12:01 a.m. of the day of the election, the candidate or political committee shall notify the appropriate office designated in Section 23-15-805, within forty-eight (48) hours of receipt of the contribution. The notification shall include:

1. The name of the receiving candidate;

2. The name of the receiving candidate's political committee, if any;

3. The office sought by the candidate;

4. The identification of the contributor;

5. The date of receipt;

6. The amount of the contribution;

7. If the contribution is in-kind, a description of the in-kind contribution; and

8. The signature of the candidate or the treasurer or chair of the candidate's political organization.

(ii) The notification shall be in writing, and may be transmitted by overnight mail, courier service, or other reliable means, including electronic facsimile (FAX), but the candidate or candidate's committee shall ensure that the notification shall in fact be received in the appropriate office designated in Section 23-15-805 within forty-eight (48) hours of the contribution.

§ 23-15-809. Independent Expenditures

(a) Every person who makes independent expenditures in an aggregate amount or value in excess of Two Hundred Dollars ($200.00) during a calendar year shall file a statement containing the information required under Section 23-15-807. Such statement shall be filed with the appropriate offices as provided for in Section 23-15-805, and such person shall be considered a political committee for the purpose of determining place of filing.

(b) Statements required to be filed by this section shall include:

(i) Information indicating whether the independent expenditure is in support of, or in opposition to, the candidate involved;

(ii) Under penalty of perjury, a certification of whether or not such independent expenditure is made in cooperation, consultation or concert with, or at the request or suggestion of, any candidate or any authorized committee or agent of such candidate; and

(iii) The identification of each person who made a contribution in excess of Two Hundred Dollars ($200.00) to the person filing such statement which was made for the purpose of furthering an independent expenditure.

§ 23-15-811. Sanctions

(a) Any candidate or any other person who willfully violates the provisions and prohibitions of this article shall be guilty of a misdemeanor and upon conviction shall be punished by a fine in a sum not to exceed Three Thousand Dollars ($3,000.00) or imprisoned for not longer than six (6) months or by both fine and imprisonment.

(b) In addition to the penalties provided in subsection (a) of this section and Chapter 13, Title 97, Mississippi Code of 1972, any candidate or political committee which is required to file a statement or report and fails to file the statement or report on the date it is due may be compelled to file the statement or report by an action in the nature of a mandamus brought by the Mississippi Ethics Commission.

(c) No candidate shall be certified as nominated for election or as elected to office until he or she files all reports required by this article that are due as of the date of certification.

(d) No candidate who is elected to office shall receive any salary or other remuneration for the office until he or she files all reports required by this article that are due as of the date the salary or remuneration is payable.

(e) In the event that a candidate fails to timely file any report required pursuant to this article but subsequently files a report or reports containing all of the information required to be reported, the candidate shall not be subject to the sanctions of subsections (c) and (d) of this section.

§ 23-15-813. Civil Penalties and Proceedings

(a) In addition to any other penalty permitted by law, the Mississippi Ethics Commission shall require any candidate or political committee, as identified in Section 23-15-805(a), and any other political committee registered with the Secretary of State, who fails to file a campaign finance disclosure report as required under Sections 23-15-801 through 23-15-813, or Sections 23-17-47 through 23-17-53, or who shall file a report that fails to substantially comply with the requirements of Sections 23-15-801 through 23-15-813, or Sections 23-17-47 through 23-17-53, to be assessed a civil penalty as follows:

(i) Within five (5) calendar days after any deadline for filing a report pursuant to Sections 23-15-801 through 23-15-813, or Sections 23-17-47 through 23-17-53, the Secretary of State shall compile a list of those candidates and political committees who have failed to file a report. The list shall be provided to the Mississippi Ethics Commission. The Secretary of State shall provide each candidate or political committee, who has failed to file a report, notice of the failure by first-class mail.

(ii) Beginning with the tenth calendar day after which any report is due, the Mississippi Ethics Commission shall assess the delinquent candidate and political committee a civil penalty of Fifty Dollars ($50.00) for each day or part of any day until a valid report is delivered to the Secretary of State, up to a maximum of ten (10) days. In the discretion of the Mississippi Ethics Commission, the assessing of the fine may be waived, in whole or in part, if the Commission determines that unforeseeable mitigating circumstances, such as the health of the candidate, interfered with the timely filing of a report. Failure of a candidate or political committee to receive notice of failure to file a report from the Secretary of State is not an unforeseeable mitigating circumstance, and failure to receive the notice shall not result in removal or reduction of any assessed civil penalty.

(iii) Filing of the required report and payment of the fine within ten (10) calendar days of notice by the Secretary of State that a required statement has not been filed constitutes compliance with Sections 23-15-801 through 23-15-813, or Sections 23-17-47 through 23-17-53.

(iv) Payment of the fine without filing the required report does not excuse or exempt any person from the filing requirements of Sections 23-15-801 through 23-15-813, and Sections 23-17-47 through 23-17-53.

(v) If any candidate or political committee is assessed a civil penalty, and the penalty is not subsequently waived by the Mississippi Ethics Commission, the candidate or political committee shall pay the fine to the Commission within ninety (90) days of the date of the assessment of the fine. If, after one hundred twenty (120) days of the assessment of the fine the payment for the entire amount of the assessed fine has not been received by the Commission, the Commission shall notify the Attorney General of the delinquency, and the Attorney General shall file, where necessary, a suit to compel payment of the civil penalty.

(b)(i) Upon the sworn application, made within sixty (60) calendar days of the date upon which the required report is due, of a candidate or political committee against whom a civil penalty has been assessed pursuant to subsection (a) of this section, the Secretary of State shall forward the application to the State Board of Election Commissioners. The State Board of Election Commissioners shall appoint one or more hearing officers who shall be former chancellors, circuit court judges, judges of the Court of Appeals or justices of the Supreme Court, to conduct hearings held pursuant to this article. The hearing officer shall fix a time and place for a hearing and shall cause a written notice specifying the civil penalties that have been assessed against the candidate or political committee and notice of the time and place of the hearing to be served upon the candidate or political committee at least twenty (20) calendar days before the hearing date. The notice may be served by mailing a copy of the notice by certified mail, postage prepaid, to the last-known business address of the candidate or political committee.

(ii) The hearing officer may issue subpoenas for the attendance of witnesses and the production of documents at the hearing. Process issued by the hearing officer shall extend to all parts of the state and shall be served by any person designated by the hearing officer for the service.

(iii) The candidate or political committee has the right to appear either personally, by counsel or both, to produce witnesses or evidence in his or her behalf, to cross-examine witnesses and to have subpoenas issued by the hearing officer.

(iv) At the hearing, the hearing officer shall administer oaths as may be necessary for the proper conduct of the hearing. All hearings shall be conducted by the hearing officer, who shall not be bound by strict rules of procedure or by the laws of evidence, but the determination shall be based upon sufficient evidence to sustain it. The scope of review at the hearing shall be limited to making a determination of whether failure to file a required report was due to an unforeseeable mitigating circumstance.

(v) In any proceeding before the hearing officer, if any witness fails or refuses to attend upon a subpoena issued by the commission, refuses to testify, or refuses to produce any documents called for by a subpoena, the attendance of the witness, the giving of his or her testimony or the production of the documents shall be enforced by a court of competent jurisdiction of this state in the manner provided for the enforcement of attendance and testimony of witnesses in civil cases in the courts of this state.

(vi) Within fifteen (15) calendar days after conclusion of the hearing, the hearing officer shall reduce his or her decision to writing and forward an attested true copy of the decision to the last-known business address of the candidate or political committee by way of United States first-class, certified mail, postage prepaid.

(c)(i) The right to appeal from the decision of the hearing officer in an administrative hearing concerning the assessment of civil penalties authorized pursuant to this section is granted. The appeal shall be to the Circuit Court of Hinds County and shall include a verbatim transcript of the testimony at the hearing. The appeal shall be taken within thirty (30) calendar days after notice of the decision of the commission following an administrative hearing. The appeal shall be perfected upon filing notice of the appeal and the prepayment of all costs, including the cost of preparing the record of the proceedings by the hearing officer, and filing a bond in the sum of Two Hundred Dollars ($200.00), conditioned that if the decision of the hearing officer is affirmed by the court, the candidate or political committee will pay the costs of the appeal and the action in court. If the decision is reversed by the court, the Mississippi Ethics Commission will pay the costs of the appeal and the action in court.

(ii) If there is an appeal, the appeal shall act as a supersedeas. The court shall dispose of the appeal and enter its decision promptly. The hearing on the appeal may be tried in vacation, in the court's discretion. The scope of review of the court shall be limited to a review of the record made before the hearing officer to determine if the action of the hearing officer is unlawful for the reason that it was 1. not supported by substantial evidence, 2. arbitrary or capricious, 3. beyond the power of the hearing officer to make, or 4. in violation of some statutory or constitutional right of the appellant. The decision of the court may be appealed to the Supreme Court in the manner provided by law.

(d) If, after forty-five (45) calendar days of the date of the administrative hearing procedure set forth in subsection (b), the candidate or political committee identified in subsection (a) of this section fails to pay the monetary civil penalty imposed by the hearing officer, the Secretary of State shall notify the Attorney General of the delinquency. The Attorney General shall investigate the offense in accordance with the provisions of this chapter, and where necessary, file suit to compel payment of the unpaid civil penalty.

(e) If, after twenty (20) calendar days of the date upon which a campaign finance disclosure report is due, a candidate or political committee identified in subsection (a) of this section shall not have filed a valid report with the Secretary of State, the Secretary of State shall notify the Attorney General of those candidates and political committees who have not filed a valid report, and the Attorney General shall prosecute the delinquent candidates and political committees.

§ 23-15-815. Secretary of State, Clerks' Duties

(a) The Secretary of State shall prescribe and make available forms and promulgate rules and regulations necessary to implement this article.

(b) The Secretary of State, circuit clerks and municipal clerks shall, within forty-eight (48) hours after the time of the receipt by the appropriate office of reports and statements filed with it, make them available for public inspection, and copying at the expense of the person requesting such copying, and keep such designations, reports and statements for a period of three (3) years from the date of receipt.

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§ 23-15-817. List of Candidates Failing to File Reports

The Secretary of State shall compile a list of all candidates for the Legislature or any statewide office who fail to file a campaign disclosure report by the dates specified in Section 23-15-807(b). The list shall be provided to the Mississippi Ethics Commission so that the commission may bring a mandamus as provided in Section 23-15-811 or take any other disciplinary action as provided in this chapter. The list shall also be disseminated to the members of the Mississippi Press Association within two (2) working days after such reports are due and made available to the public.

Miss. Code Ann. § 23-15-819
Formerly cited as MS ST 97-13-18

§ 23-15-819. Foreign Nationals; Prohibition Against Soliciting, Accepting, or Receiving Political Contributions

(1) It shall be unlawful for a foreign national, directly or through any other person, to make any contribution or any expenditure of money or other thing of value, or to promise expressly or impliedly to make any such contribution or expenditure, in connection with an election to any political office or in connection with any primary election, convention or caucus held to select candidates for any political office.

(2) No person shall solicit, accept or receive any such contribution from a foreign national.

(3) The term "foreign national" means:

(a) A foreign national as defined in 22 USCS 611(b), except that the terms "foreign national" does not include any individual who is a citizen of the United States; or

(b) An individual who is not a citizen of the United States and who is not lawfully admitted for permanent residence.

Miss. Code Ann. § 23-15-821 Use of Campaign Contributions by Elected Public Office Holders or Candidates for Public Office Prohibited

(1) The personal use of campaign contributions by any elected public officeholder or by any candidate for public office is prohibited.

(a) For the purposes of this section, "personal use" is defined as any use, other than expenditures related to gaining or holding public office, or performing the functions and duties of public office, for which the candidate for public office or elected public official would be required to treat the amount of the expenditure as gross income under Section 61 of the Internal Revenue Code of 1986, 26 USC Section 61, or any subsequent corresponding Internal Revenue Code of the United States, as from time to time amended. "Personal use" shall not include donations to a political organization, or to a political action committee, or to another candidate.

(b) "Candidate" shall mean any individual described in Section 23-15-801(b), and shall include any person having been a candidate until such time that the person takes office or files a termination report as provided in this section.

(c) "Officeholder" shall mean any elected or appointed official from the beginning of his or her term of office until that person no longer holds office.

(2) The following personal use expenditures are specifically prohibited under this section:

(a) Any residential or household items, supplies or expenditures, including mortgage, rent or utility payments for any part of any personal residence where a homestead exemption is claimed of a candidate or officeholder or a member of the candidate's or officeholder's family;

(b) Mortgage, rent or utility payments for any part of any nonresidential property that is owned by a candidate or officeholder or a member of a candidate's or officeholder's family and used for campaign purposes, to the extent the payments exceed the fair market value of the property usage;

(c) Funeral, cremation or burial expenses within a candidate's or officeholder's family;

(d) Clothing, other than items of *de minimis* value that are used for gaining or holding public office or performing the functions and duties of public office;

(e) Automobiles, except for automobile rental expenses and other automobile expenses related to gaining or holding public office or performing the functions and duties of public office;

(f) Tuition payments within a candidate's or officeholder's family other than those associated with training campaign staff or associated with an officeholder's duties;

(g) Salary payments to a member of a candidate's family, unless the family member is providing bona fide services to the campaign. If a family member provides bona fide services to a campaign, any salary payments in excess of the fair market value of the services provided is personal use;

(h) Non-documented loans of any type, including loans to candidates;

(i) Travel expenses except for travel expenses of a candidate, officeholder or staff member of the officeholder for travel undertaken as an ordinary and necessary expense of gaining or holding public office, or performing the functions and duties of public office or for attending meetings or conferences of officials similar to the office held or sought, or for an issue the legislative body is or will consider, or attending a state or national convention of any party. If a candidate or officeholder uses campaign contributions to pay expenses associated with travel that involves both personal activities and activities related to gaining or holding public office or performing the functions and duties of public office, the incremental expenses that result from the personal activities are personal use, unless the person(s) benefiting from this use reimburse(s) the campaign account within thirty (30) days for the amount of the incremental expenses; and

(j) Payment of any fines, fees or penalties assessed pursuant to Mississippi law.

(3) Any expense that reasonably relates to gaining or holding public office, or performing the functions and duties of public office is a specifically permitted use of campaign contributions. Such expenditures are not considered personal use expenditures and may include, but are not limited to, the following expenditures:

(a) The defrayal of ordinary and necessary expenses of a candidate or officeholder, including expenses reasonably related to performing the duties of the office held or sought to be held;

(b) Campaign office or officeholder office expenses and equipment, provided the expenditures and the use of the equipment can be directly attributable to the campaign or office held;

(c) Donations to charitable organizations, not-for-profit organizations or for sponsorships, provided the candidate or officeholder does not receive monetary compensation, other than reimbursements of expenses, from the recipient organization;

(d) Gifts of nominal value and donations of a nominal amount made on a special occasion such as a holiday, graduation, marriage, retirement or death, unless made to a member of the candidate's or officeholder's family;

(e) Meal and beverage expenses which are incurred as part of a campaign activity or as a part of a function that is related to the candidate's or officeholder's responsibilities, including meals between and among candidates and/or officeholders that are incurred as an ordinary and necessary expense of seeking, holding or maintaining public office, or seeking, holding or maintaining a position within the Legislature or other publicly elected body;

(f) Reasonable rental or accommodation expenses incurred by an officeholder during a legislative session or a day or days in which the officeholder is required by his or her duties to be at the Capitol or another location outside the officeholder's county of residence. Such rental or accommodation expenses shall not exceed Fifty Dollars ($50.00) per day, if the officeholder receives per diem, or One Hundred Ninety Dollars ($190.00) per day, if the officeholder receives no per diem. Any expenses incurred under this paragraph (f) must be reported as an expenditure pursuant to this section;

(g) Communication access expenses, including mobile devices and Internet access costs. Examples of communication access expenses include, but are not limited to, the following: captioning on television advertisements; video clips; sign language interpreters; computer-aided real-time (CART) services; and assistive listening devices;

(h) Costs associated with memberships to chambers of commerce and civic organizations;

(i) Legal fees and costs associated with any civil action, criminal prosecution or investigation related to conduct reasonably related to the candidacy or performing the duties of the office held.

(4) Upon filing the termination report required under Section 23-15-807, any campaign contributions not used to pay for the expenses of gaining or holding public office or performing the functions and duties of public office shall:

(a) Be maintained in a campaign account(s);

(b) Be donated to a political organization, or to a political action committee, or to another candidate;

(c) Be transferred, in whole or in part, into a newly established political action committee or ballot question advocate;

(d) Be donated to a tax-exempt charitable organization as that term is used in Section 501(c)(3) of the Internal Revenue Code of 1986, 26 USC Section 501, or any subsequent corresponding Internal Revenue Code of the United States, as from time to time amended;

(e) Be donated to the State of Mississippi; or

(f) Be returned to a donor or donors.

(5) Any candidate for public office or any elected official who willfully violates this section shall be guilty of a misdemeanor and punished by a fine of One Thousand Dollars ($1,000.00) and by a state assessment equal to the amount of misappropriated campaign contributions. The state assessment shall be deposited into the Public Employees' Retirement System. No fine or assessment imposed under this section shall be paid by a third party.

(6) Any contributions accruing to a candidate's or officeholder's campaign account before January 1, 2018, shall be exempt and not subject to the provisions of this Section 1. All exempt contributions must be designated as exempt on all reports filed with the Secretary of State pursuant to the provisions of this chapter.

(7) The Mississippi Ethics Commission shall issue advisory opinions regarding any of the requirements set forth in this section. When any officeholder or candidate requests an advisory opinion, in writing, and has stated all of the facts to govern the opinion, and the Ethics Commission has prepared and delivered the opinion with references to the request, there shall be no civil or criminal liability accruing to or against any officeholder or candidate who, in good faith, follows the direction of the opinion and acts in accordance with the opinion, unless a court of competent jurisdiction, after a full hearing, judicially declares that the opinion is manifestly wrong and without any substantial support. No opinion shall be given or considered if the opinion would be given after judicial proceedings have commenced.

All advisory opinions issued pursuant to the provisions of this subsection (7) shall be made public and shall be issued within ninety (90) days of written request. The request for an advisory opinion shall be confidential as to the identity of the individual making the request. The Ethics Commission shall, so far as practicable and before making public, an advisory opinion issued under the provisions of on this subsection (7), make such deletions and

changes thereto as may be necessary to ensure the anonymity of the public official and any other person named in the opinion.

Appendix B: Mississippi Judicial Campaign Finance Statutes

§ 23-15-976. Judicial office as nonpartisan; prohibitions

A judicial office is a nonpartisan office and a candidate for election thereto is prohibited from campaigning or qualifying for such an office based on party affiliation. The Legislature finds that in order to ensure that campaigns for nonpartisan judicial office remain nonpartisan and without any connection to a political party, political parties and any committee or political committee affiliated with a political party shall not engage in fund-raising on behalf of a candidate or officeholder of a nonpartisan judicial office, nor shall a political party or any committee or political committee affiliated with a political party make any contribution to a candidate for nonpartisan judicial office or the political committee of a candidate for nonpartisan judicial office, nor shall a political party or any committee or political committee affiliated with a political party publicly endorse any candidate for nonpartisan judicial office. No candidate or candidate's political committee for nonpartisan judicial office shall accept a contribution from a political party or any committee or political committee affiliated with a political party.

§ 23-15-1021. Judicial office donation limits

It shall be unlawful for any individual or political action committee not affiliated with a political party to give, donate, appropriate or furnish directly or indirectly, any money, security, funds or property in excess of Two Thousand Five Hundred Dollars ($2,500.00) for the purpose of aiding any candidate or candidate's political committee for judge of a county, circuit or chancery court or in excess of Five Thousand Dollars ($5,000.00) for the purpose of aiding any candidate or candidate's political committee for judge of the Court of Appeals or justice of the Supreme Court, or to give, donate, appropriate or furnish directly or indirectly, any money, security, funds or property in excess of Two Thousand Five Hundred Dollars ($2,500.00) to any candidate or the candidate's political committee for judge of a county, circuit or chancery court or in excess of Five Thousand Dollars ($5,000.00) for the purpose of aiding any candidate or candidate's political committee for judge of the Court of Appeals or justice of the Supreme Court, as a contribution to the expense of a candidate for judicial office.

§ 23-15-1023. Judicial candidate disclosure of loans and credit extensions

Judicial candidates shall disclose the identity of any individual or entity from which the candidate or the candidate's committee receives a loan or other extension of credit for use in his campaign and any cosigners for a loan or extension of credit. The candidate or the candidate's committee shall disclose how the loan or other extension of credit was used, and how and when the loan or other extension of credit is to be repaid and the method of repayment. The candidate or the candidate's committee shall disclose all loan documents related to such loans or extensions of credit.

§ 23-15-1025. Judicial candidate material distribution

If any material is distributed by a judicial candidate or his campaign committee or any other person or entity, or at the request of the candidate, his campaign committee or any other person or entity distributing the material shall state that it is distributed by the candidate or that it is being distributed with the candidate's approval. All such material shall conspicuously identify who has prepared the material and who is distributing the material. The identifying language shall state whether or not the material has been submitted to and approved by the candidate. If the candidate has not approved the material, the material shall so state. The identity of organizations or committees shall state the names of all officers of the organizations or committees. Any person, who violates the provisions of this section, shall be guilty of a misdemeanor and upon conviction shall be punished by a fine of One Thousand Dollars ($1,000.00) or by imprisonment for six (6) months or both fine and imprisonment.

Appendix C: Mississippi Initiative Campaign Finance Statutes

§ 23-17-47. Definitions

For the purposes of Sections 23-17-47 through 23-17-59, the following terms shall have the meanings ascribed to them in this section:

(a) "Contribution" means any gift, subscription, loan, advance, money or anything of value made by a person or political committee for the purpose of influencing the passage or defeat of a measure on the ballot, for the purpose of obtaining signatures for the proposed ballot measures and attempting to place the proposed measure on the ballot, and for the purpose of opposing efforts to place a proposed measure on the ballot; but does not include non-compensated, non-reimbursed volunteer personal services.

(b) "Person" means any individual, family, firm, corporation, partnership, association or other legal entity.

(c) "Political committee" means any person, other than an individual, who receives contributions or makes expenditures for the purpose of influencing the passage or defeat of a measure on the ballot.

(d) "Expenditure" means any purchase, payment, distribution, loan, advance, deposit, gift of money or anything of value, made by any person or political committee for the purpose of influencing any balloted measure, for the purpose of obtaining signatures for a proposed ballot measure and attempting to place the proposed measure on the ballot, and for the purpose of opposing efforts to place a proposed measure on the ballot.

§ 23-17-49. Political committee statement of organization

(1) Each political committee shall file with the Secretary of State a statement of organization no later than ten (10) days after receipt of contributions aggregating in excess of Two Hundred Dollars ($200.00), or no later than ten (10) days after having made expenditures aggregating in excess of Two Hundred Dollars ($200.00).

(2) The statement of organization of a political committee must include:

(a) The name and address of the committee and all officers;

(b) Designation of a director of the committee and a custodian of books and accounts of the committee, who shall be designated treasurer; and

(c) A brief statement identifying the measure that the committee seeks to pass or defeat.

Any change in information previously submitted in a statement of organization shall be reported and filed within ten (10) days.

§ 23-17-51. Financial reports required

(1) A political committee that either receives contributions or makes expenditures in excess of Two Hundred Dollars ($200.00) shall file financial reports with the Secretary of State.

(2) An individual person who on his or her own behalf expends in excess of Two Hundred Dollars ($200.00) for the purpose of influencing the passage or defeat of a measure shall file financial reports with the Secretary of State.

(3) The financial reports required in this section shall be filed monthly, not later than the tenth day of the month following the month being reported, after a political committee or an individual exceeds the contribution or expenditure limits. Financial reports must continue to be filed until all contributions and expenditures cease. In all cases a financial report shall be filed thirty (30) days following the election on a measure.

(4) Any person, who violates the provisions of this section, shall be subject to a fine as provided in Section 23-15-813.

§ 23-17-53. Information contained in financial reports

A financial report of a political committee, or an individual person, as required by Section 23-17-51, shall contain the following information:

(a) The name, address and telephone number of the committee or individual person filing the statement.

(b) For a political committee:

(i) The total amount of contributions received during the period covered by the financial report;

(ii) The total amount of expenditures made during the period covered by the financial report;

(iii) The cumulative amount of those totals for each measure;

(iv) The balance of cash and cash equivalents on hand at the beginning and the end of the period covered by the financial report;

(v) The total amount of contributions received during the period covered by the financial report from persons who contributed Two Hundred Dollars ($200.00) or less, and the cumulative amount of that total for each measure;

(vi) The total amount of contributions received during the period covered by the financial report from persons who contributed Two Hundred Dollars ($200.00) or more, and the cumulative amount of that total for each measure; and

(vii) The name and street address of each person from whom a contribution(s) exceeding Two Hundred Dollars ($200.00) was received during the period covered by the financial report, together with the amount contributed, the date of receipt, and the cumulative amount contributed by that person for each measure.

(c) For an individual person:

(i) The total amount of expenditures made during the period covered by the financial report;

(ii) The cumulative amount of that total for each measure; and

(iii) The name and street address of each person to whom expenditures totaling Two Hundred Dollars ($200.00) or more were made, together with the amount of each separate expenditure to each person during the period covered by the financial report and the purpose of the expenditure.

(iv) The total amount of contributions received during the period covered by the financial report, the cumulative amount of that total for each measure, and the name and street address of each person who contributed more than Two Hundred Dollars ($200.00) and the amount contributed.

Appendix D: Mississippi Election Crimes Campaign Finance Statutes

§ 97-13-15. Prohibited political contributions by corporations

It shall be unlawful for any corporation, incorporated company or incorporated association, by whatever name it may be known, incorporated or organized under the laws of this state, or doing business in this state, or for any servant, agent, employee or officer thereof, to give, donate, appropriate or furnish directly or indirectly, any money, security, funds or property of said corporation, incorporated company or incorporated association, in excess of One Thousand Dollars ($1,000.00) per calendar year for the purpose of aiding any political party or any candidate for any public office, or any candidate for any nomination for any public office of any political party, or to give, donate, appropriate or furnish, directly or indirectly, any money, security, funds or property of said corporation, incorporated company or association in excess of One Thousand Dollars ($1,000.00) to any committee or person as a contribution to the expense of any political party or any candidate, representative or committee of any political party or candidate for nomination by any political party, or any committee or other person acting in behalf of such candidate. The limit of One Thousand Dollars ($1,000.00) for contributions to political parties, candidates and committees or other persons acting on behalf of such candidates shall be an annual limitation applicable to each calendar year.

§ 97-13-17. Penalty for illegal corporate contributions

Any corporation, incorporated company or incorporated association, or agent, officer or employee violating any of the provisions of Section 97-13-15 shall, upon conviction, be fined not less than one thousand dollars ($1,000.00) nor more than five thousand dollars ($5,000.00).

Appendix E: Additional Statutes

§ 79-29-105. Definitions

(o) "Limited liability company" or "domestic limited liability company" means an entity having one or more members that is an unincorporated company or unincorporated association formed and existing under this chapter and is not subject to **Section 97-13-15**.

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