

Campaign Finance Handbook for Party and Political Action Committees 2026



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INTRODUCTION

The Kansas Governmental Ethics Commission has prepared this informational brochure for use by chairpersons and treasurers of party and political committees.

This publication summarizes the reporting requirements of the Kansas Campaign Finance Act. In addition to explaining to chairpersons and treasurers their specific reporting responsibilities under the law, this brochure also includes a summary of other related reporting requirements and bookkeeping recommendations.

The Commission urges that you and other members of your organization familiarize yourselves with the contents of this brochure as early as possible.

While this summary incorporates significant provisions of the Kansas Campaign Finance Act, the user should read this publication in conjunction with the provisions of the law. For your convenience, the Campaign Finance Act is available on our website (<https://ethics.kansas.gov>).

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CHAIRPERSON'S RESPONSIBILITIES

In order to comply with the provisions of the Campaign Finance Act, each chairperson must:

- File a "Statement of Organization" form with the Secretary of State within ten (10) days of the committee's establishment. Also, whenever there is a change in the chairperson, treasurer, or other information, a new form must be filed. Until an organization form is filed, contributions cannot be received and expenditures cannot be made by or on behalf of the committee. If the treasurer resigns or is removed, the chairperson becomes the treasurer until such time as the committee appoints a successor and files an amended "Statement of Organization" form.
- Remit any contribution received more than five (5) days prior to the ending date of a reporting period with the name and address of the contributor, the amount and the date received to the treasurer. The remittance shall be given to the treasurer on or before the ending date of the reporting period.

TREASURER'S RESPONSIBILITIES

The treasurer is the key to campaign finance recordkeeping and the reporting of campaign financial information. Although the duties of the treasurer embrace numerous other responsibilities, the Campaign Finance Act and its regulations require the treasurer to perform these specific functions:

- Receive and record all contributions. Record each contributor by full name and complete address, the date the contribution was received, a description of the contribution (check, cash, loan, in-kind) or other receipt (rebate, refund, etc.) and the amount.
- Record the occupation of each contributor if the contribution is over \$150.
- Deposit all receipts intact and make all disbursements by check from the committee

bank account.

- Keep photocopies of contributor's checks which are in excess of \$50.
- Keep written receipts for cash and in-kind contributions of \$50 or more. These receipts must be signed by the treasurer or the treasurer's agent. Also, the receipt must contain the full name and address of the contributor, the amount of the contribution, and the date of the receipt.
- Retain all bank statements, cancelled checks, voided checks and cancelled deposit slips.
- When making a contribution to a candidate, party committee or another political action committee, all PACs are required to include with each contribution a statement indicating the full name of the PAC's affiliation, trade, profession, or the primary interest of its contributors.
- Document each expenditure. Record the full name and complete address of each person paid; the date the expenditure, contribution to a candidate, or other disbursement which is made or contracted for, whichever occurs first; the purpose of the expenditure or other disbursement; and the amount.
- Keep the receipted bill, invoice or contract for each payment.
- If a payment is made to an advertising agency, public relations firm or political consultant for disbursement to other vendors, the treasurer must obtain and keep the same documentation as would be required if the payment had been made directly to each vendor.
- In order to resign, a treasurer must file a written statement of resignation with the Secretary of State.
- Any individual who vacates the position of treasurer by reason of removal or resignation shall verify the accuracy of his or her

records to the succeeding treasurer on a “Substantiation of Treasurer’s Accounts and Records” form. The succeeding treasurer is not held responsible for the accuracy of his or her predecessor’s records.

- A party or political action committee treasurer may elect to file an “Affidavit of Exemption From Filing Receipts and Expenditures Reports.” This should be done only by a committee which intends (1) to spend or contract to spend less than \$500 during a calendar year, (2) to receive less than \$500 in contributions during a calendar year, and (3) not to receive contributions in an aggregate of more than \$50 from any one contributor. Affidavits must be filed prior to July 27, 2026. Treasurers must still keep the records required by the Campaign Finance Act.

PROHIBITIONS AND RESTRICTIONS

Commingle funds. Contributions or other receipts received by a party or political action committee may not be commingled with the personal funds of the treasurer or other officers or members of the committee.

Anonymous contributions. The Act permits the acceptance of contributions of \$50 or less when the name and address of the contributor is unknown. Individual anonymous contributions in excess of \$10 are illegal and may not be used by the party or political action committee.

Giving in the name of another. No party committee treasurer can accept a contribution from a candidate’s campaign fund with direction from such candidate that his or her contribution be donated by the party committee to a specific candidate.

Cannot receive contributions or make expenditures under certain circumstances. No treasurer may accept or permit to be accepted any

contribution or make or permit to be made any expenditure unless all reports required to be filed have been filed.

Political action committee contribution limitations.

Except contributions earmarked for a particular candidate, there is no limit on the amount that may be given to a political action committee. However, there is a limit on what a political action committee may give to a candidate for state or local office. The limits apply to each primary election and each general election and are as follows:

\$4,000 to candidates for Governor and Lieutenant Governor combined, Attorney General, Secretary of State, State Treasurer, and Commissioner of Insurance.

\$2,000 to candidates for State Senate, and members of the State Board of Education.

\$1,000 to candidates for State House of Representatives, District Attorney, District Judge, Magistrate District Judge, county office, elective office of a city of the first class, a unified school district having 35,000 or more pupils enrolled in the preceding school year, and the Board of Public Utilities.

The primary election limits apply to the aggregate total of all contributions (including in-kind, cash, loan, check) from any one political action committee through midnight the day of the primary. The general election limits begin the day after the primary and run through December 31.

Party committee contribution limitations. The maximum amount that can be contributed to a state party committee by any individual, corporation, partnership, trust, organization or association is \$35,000 in a calendar year. The maximum amount that a political action

committee can contribute to a state party committee is \$35,000 in a calendar year. A national party committee can contribute a maximum of \$35,000 each calendar year to a state party committee. The maximum amount that can be contributed to a county central committee by an individual, corporation, political action committee, partnership, trust, organization, or association is \$10,000 in a calendar year. A county central committee can receive a maximum of \$10,000 in contributions from a national party committee in a calendar year. There is no limit on the amount that a party committee may give to a candidate for state or local office in an uncontested primary election and in the general election. However, there is a limit on what a party committee may contribute if two or more candidates are seeking a party nomination. The contribution limitations are the same as political action committee limitations (see above).

** See footnote on last page for contribution limitations for recognized political committees.

Responsibility statements on advertisements and brochures. Any paid political matter which expressly advocates the nomination, election or defeat of a clearly identified candidate which is published in a newspaper or other periodical, broadcast on radio or television, or printed in a brochure, fact sheet, or other political flyer, must be followed by a responsibility statement. The term "brochure, flier or other political fact sheet" includes traditional brochures, fliers, mailers, door hangers, post cards, windshield fliers, and fundraiser invitations which expressly advocate the nomination, election or defeat of a clearly identified candidate. Yard signs, billboards, tweets, bumper stickers, envelopes, pens, pencils, t-shirts, rulers, magnets or other trinket items do not have to have the "paid for by." Ads in newspapers or other periodicals must be followed by the word "advertisement" or the abbreviation "adv." in a separate line to-

gether with the name of the responsible party. Radio and television ads must be followed by a statement which states “paid for” or “sponsored by” followed by the responsible party. Brochures, fact sheets, and other political flyers must include at the bottom a statement which states “Paid for” or “Sponsored by” with the name of the responsible party. Any telephonic message which expressly advocates the election or defeat of a clearly identified candidate must be preceded by a statement which states “Paid for” or “Sponsored by” and the name of the responsible party. Websites, e-mails, Facebook, or other types of Internet communications viewed by or disseminated to at least 25 people must be followed by a statement which states “Paid for” or “Sponsored by” followed by the name of the responsible party.

Termination. Before the position of treasurer is terminated or a committee is dissolved, the treasurer must file a termination report. This may be done by checking the appropriate space on the summary page of any receipts and expenditures report or by filing a “Termination Report for a Candidate, Party or Political Committee.”

FILING OF CAMPAIGN REPORTS

Who must report? Each treasurer must file a report unless otherwise exempt.

Who is exempt? Political action and party committees are exempt from the Act’s reporting requirements if they file a valid Affidavit of Exemption prior to July 27, 2026. Treasurers of committees filing affidavits must still keep the records required by the Act.

Where must reports be filed? Reports are to be filed on or before the date due in the office of the Secretary of State, 120 S.W. 10th Street, Topeka, Kansas 66612.

When must reports be filed? Due dates for the current year can be found on the Governmental Ethics website: <https://ethics.kansas.gov> by selecting the Campaign Finance tab at the top of the page, then select Report Due Dates from the drop-down headings. During the 2026 election cycle, reports are due on the following dates and for the following time periods.

<i>Date Due</i>	<i>Covering Period</i>
07-27-26	01-01-26 through 07-23-26
10-26-26	07-24-26 through 10-22-26
01-10-27	10-23-26 through 12-31-26

When must last minute contributions and independent expenditures be filed? When a PAC or party committee receives a contribution in excess of \$300 or makes or contracts to make an independent expenditure in excess of \$300 after the filing of the pre-primary or pre-general election report, an additional report must be filed before the primary election and/or the general election on the following dates and for the following time periods:

<i>Date Due</i>	<i>Covering Period</i>
<i>Pre-Primary</i>	
07-30-26	07-24-26 through 07-29-26
07-31-26	07-30-26
08-01-26	07-31-26
08-02-26	08-01-26
08-03-26	08-02-26

<i>Date Due</i>	<i>Covering Period</i>
<i>Pre-General</i>	
10-29-26	10-23-26 through 10-28-26
10-30-26	10-29--26
10-31-26	10-30-26
11-01-26	10-31-26
11-02-26	11-01-26

For any contribution received or independent expenditure made or contracted to be made in excess of \$300 on the Thursday, Friday, Saturday, or Sunday immediately preceding a primary or general election, a daily report must be filed with the Secretary of State by 5:00 p.m. on the next day respectively.

What information must be reported? All receipts and disbursements must be reported on a receipts and expenditures report form. The following must be disclosed:

Contributions and Other Receipts

- The date received, the name and address of the contributor, and the amount or value (in the case of an in-kind contribution) received from each contributor whose contribution exceeds \$50 in the aggregate for any reporting period. When the receipt is a loan, the full name and address of the lender and each guarantor and endorser must be given.
- The sum of all monetary contributions from contributors who have donated \$50 or less.
- The occupation of each contributor if the contribution is over \$150. If the individual contributor is not employed, the occupation of the contributor's spouse is to be reported.
- Report the full amount of any contribution received via credit card from web-based payment processing vendors such as PayPal. The fee charged by the payment processing company is reported as an expenditure. For example, an individual makes a \$100 contribution and only \$97 is deposited into the candidate's account because \$3 is kept by the payment processing company. The treasurer will report a \$100 contribution from the individual donor and a \$3 expenditure to the payment processing company.
- The gross amount of total sales of bona fide political materials. This includes such things as political campaign buttons, hats,

banners, T-shirts, etc.

- The sum of legal contributions from anonymous donors. Contributions of \$50 or less are permitted when the name and address of the contributor is unknown.

In-Kind Contributions

- The date received, the name and address of the in-kind contributor, a description of the in-kind contribution, and the amount received from each contributor whose in-kind contribution exceeds \$100 in the aggregate for any reporting period. If the in-kind contribution is over \$150, the occupation of the individual contributor is to be reported, or if the individual contributor is not employed, the occupation of the contributor's spouse is to be reported.
- The sum of all in-kind contributions from contributors who have made in-kind donations of \$100 or less.

Expenditures & Other Disbursements

- The date paid, the name and address of the payee, the purpose, and the amount of each expenditure in excess of \$50.
- The sum of all other expenditures of \$50 or less.
- When an expenditure in the form of an in-kind contribution is made to a candidate in excess of \$300, the name and address of the candidate, the amount, date, and specific service or product provided must be listed.
- When an independent expenditure in excess of \$300 is made which expressly advocates the election or defeat of a candidate for state or local office, the name and address of the candidate who is subject to the expenditure must be listed.

Other Transactions

- All loans and other debts owed by the party or political committee must be reported showing the date the loan or debt

occurred, the name and address of the person to whom the debt is owed, and the amount. In the case of a loan, each guarantor and endorser must be listed. In addition, the purpose or the nature of the debt or loan must be disclosed.

- All loans owed to the committee must be reported showing the date incurred, the name and address of the person to whom the loan was made, and the amount.

What information does not need to be reported?

- The value of volunteer services provided without compensation does not constitute an in-kind contribution and is not reportable.
- Goods donated to fundraisers, bake sales, auctions or garage sales valued at \$50 or less by any person need not be reported, they are not considered in-kind contributions, and no record of the donation need be kept.

BOOKKEEPING RECOMMENDATIONS

Before establishing a recordkeeping system, each treasurer is urged to do the following:

- Thoroughly review the Campaign Finance Act and this handbook in order to know exactly what is required.
- Consult someone with a good accounting background or the Kansas Governmental Ethics Commission staff for advice if at all uncomfortable with basic bookkeeping procedures.
- Contact the Commission staff for advice and assistance whenever questions or problems arise.

Committee Bank Account. Both the law and good bookkeeping practice call for the establishment of a separate committee bank account. A policy of promptly depositing all receipts in the committee account should be established. After the receipts have been deposited, checks may be written to make purchases or funds

withdrawn as needed to pay small incidental expenses.

In addition to complying with legal requirements, this policy will provide valuable supporting records for your reports of contributions and expenditures and safeguard your committee's money.

Checks. Written records and supporting documents which show where money has been spent are just as important as the records showing where money came from. When all expenditures are made by check, except for those small items where use of a check would be impractical, you have a verifiable chronological history of your expenditures. This history will be recorded in at least two places. It will be recorded first in your checkbook. Your checkbook will then provide a permanent record for each individual check and an up-to-date record of your bank balance. In addition, information identifying the recipient of all expenditures in excess of \$50 will be recorded on your Schedule C, "Expenditures and Other Disbursements."

Receipts. Receipts are your most important source for verification of expenses. You should get a receipt for every expenditure and indicate on it the check number written to pay that bill. Each receipt should have the following information on it:

- Amount;
- Name and address of person paid;
- Date; and
- Description of item purchased.

After payment is made, the receipt is annotated by the treasurer to show:

- Check number;
- Date of payment; and
- Amount of payment.

COMPLIANCE PROCEDURES

The Commission makes every effort to facilitate voluntary compliance with the Act. Staff members are available at all times to answer questions and provide assistance. To assure complete, accurate and timely disclosure of information, all filings are evaluated. The following procedural stages make up the Commission's review and audit activities:

Preliminary Review. A preliminary review of all committee reports occurs on each filing date. Those treasurers who have not filed the required reports receive "Notifications of Failure to File a Receipts and Expenditures Report." As required by law, a copy of this notice becomes a part of the committee's public record. Contributions cannot be received and expenditures cannot be made until the required report is filed. Moreover, the failure to file a required report within five (5) days of the date a notice is received will result in a complaint being filed. In addition, the failure to file a required report fifteen (15) days from the date such failure to file notice is deposited in the mail shall result in a civil penalty being imposed. The civil penalty is \$10 per day each day the report remains unfiled, except that no such civil penalty shall exceed \$300. For **PACs having more than \$2,500 in contributions**, the failure to file a required report within two (2) days from the date such failure to file notice is deposited in the mail shall result in a civil penalty being imposed. The civil penalty is \$100 the first day and \$50 per each day the report remains unfiled, except that no such penalty shall exceed \$1,000. The criminal penalty for intentionally failing to file reports is a class A misdemeanor.

Comprehensive Review. The Commission's staff conducts a detailed desk review of all receipts and expenditures reports. Each report is reviewed for compliance with general statutory provisions and to confirm receipts and expenditures. A "Notification of Material

Error or Omission in a Receipts and Expenditures Report” is sent to assure correction of significant errors.

When a notification of material error or omission is sent to a treasurer identifying problems with one or more reports, the treasurer has thirty (30) days within which to respond. However, if after contacting the Commission there are substantial issues unresolved, a treasurer may, within ten (10) days of receipt of the notice, request a hearing before the Commission. The intentional failure to file the amended report within thirty (30) days is a class A misdemeanor.

Audits. A sample of candidates and committees is selected for audit. Such audits are based on generally accepted auditing standards and procedures adapted to the area of campaign finance. When a candidate or committee is audited, the adequacy and accuracy of the treasurer’s records are particularly important. The main purpose of the audit is to determine how well the candidate’s or committee’s records support the receipts and expenditures reports previously filed. This necessitates the photocopying of most campaign records and documents.

Complaints and Hearings. When a complaint is filed against a treasurer or anyone else, the filing itself and the nature of the complaint is kept confidential by the Commission. If the Commission determines that there is probable cause to believe a violation of the Act has occurred, the complaint is made public. Otherwise, the complaint is dismissed and the matter remains confidential.

Once the Commission determines probable cause, it schedules a public hearing. At the conclusion of the public hearing, the Commission reaches a finding of fact. If it finds no violation of the Act, the matter is dropped. If it concludes that there was a violation, the report is submitted to the Attorney General and to the appropriate county or district attorney.

GLOSSARY

Candidate. A “candidate” is an individual who (1) appoints a treasurer or candidate committee, or (2) makes a public announcement of his or her intention to seek a state or local office, or (3) makes an expenditure or accepts a contribution for his or her nomination or election, or (4) files a declaration or petition to become a candidate for any state or local office. When an individual meets any one of these tests, he or she is a candidate and must fulfill the candidate’s responsibilities under the Campaign Finance Act.

Candidate Committee. A “candidate committee” is the committee appointed by a candidate to receive contributions and make expenditures for the candidate. A candidate may not appoint more than one candidate committee. However, a candidate may appoint a single treasurer in lieu of a committee.

Contribution. A “contribution” is money or anything of value given for the express purpose of nominating, electing, or defeating a candidate for state or local office.

Expenditure. An “expenditure” is money or anything of value paid for the express purpose of nominating, electing or defeating a candidate for state or local office.

Independent Expenditure An “independent expenditure” means an expenditure that is made without the cooperation or consent of the candidate or agent of such candidate intended to be benefited and which expressly advocates the election or defeat of a clearly identified candidate for state or local office.

In-Kind Contribution. An “in-kind contribution” means a contribution of goods, services or anything of value to a candidate, candidate committee, party committee, political committee or any representative of them without charge or at a charge of less than fair market value to the recipient.

Local Office. A “local office” is an elective office of a city of the first class, a unified school district having 35,000 or more pupils regularly enrolled in the preceding school year, a county, or the Board of Public Utilities.

Other Disbursements. An “other disbursement” is money or anything of value paid that does not constitute an expenditure. Examples of “other disbursements” are payments of utility deposits, repayment of loans, and disbursement of illegal contributions.

Other Receipts. An “other receipt” is money or anything of value received that does not constitute a contribution. Examples of “other receipts” are rebates, refunds, discounts, etc.

Party Committee. A “party committee” means the state committee of a political party regulated by article 3 of chapter 25 of the Kansas Statutes Annotated, or the county central committee, congressional district party committee, or the state committee of a political party regulated under article 38 of chapter 25 of the Kansas Statutes Annotated or the bona fide national organization or committee of those political parties regulated by the Kansas Statutes Annotated, or not more than one political committee established by the state committee of any such political party and designated as a recognized political committee for the senate or not more than one political committee established by the state committee of any such political party and designated as a recognized political committee for the house of representatives.

Political Action Committee. A “political action committee” is any combination of at least two individuals or any person other than an individual. A major purpose of the committee must be to expressly advocate the nomination, election, or defeat of a candidate for state or local office. However, this definition does not include candidate committees or party committees. Examples are women’s political clubs

and the political action committees maintained by businesses, unions, associations and other organizations.

Testimonial Event. A “testimonial event” means any event held for the benefit of an individual who is a candidate to raise funds for such candidate’s campaign. Testimonial events include but are not limited to dinners, luncheons, rallies, barbecues and picnics.

*** Footnote from page 5 regarding contribution limitations for recognized political committees. The maximum amount that can be contributed to a recognized political committee by an individual, corporation, partnership, trust, organization or association is \$35,000. The maximum amount that a political committee can contribute to a recognized political committee is \$10,000. The limits apply to each calendar year. There is no limit on the amount a recognized political committee in the House of Representatives or in the Senate may give to a candidate for state or local office in an uncontested primary election and in the general election. The limits on what a recognized political committee may contribute if two or more candidates are seeking the party nomination are the same as the political action committee limits (see page 3).