

1 Amend 2 Cal. Code Regs. Section 18610 to read:

2 **§ 18610. Lobbyist Accounting.**

3 (a) Pursuant to Government Code Section 86110, a lobbyist shall maintain a journal,
4 ledger, or other ~~form~~ of record showing all activity expenses incurred or paid by the lobbyist and
5 all monetary and non-monetary contributions of ~~\$ 25~~ \$25 or more made or delivered by the
6 lobbyist to state candidates or elected state officers, or made to committees controlled by or
7 primarily formed to support such candidates or officers.

8 (b) The journal, ledger, or record entry for each ~~Every~~ activity expense which must be
9 reported by the lobbyist shall ~~be supported by original source documents, such as receipts,~~
10 ~~invoices and cancelled checks, indicating~~ include for each expenditure:

11 (1) The full name of the payee;

12 (2) The full name and official position of each elective state official, legislative official,
13 agency official, state candidate or member of the immediate family of one of these individuals
14 who was a beneficiary;

15 (3) The total number of all beneficiaries;

16 (4) A description of the goods or services or other consideration for which the
17 expenditure was made or incurred;

18 (5) The date and total amount of the transaction; and

19 (6) The amount of the expenditure attributable to each beneficiary.

20 ~~In the event it is impractical to obtain a receipt or an invoice to support any expenditure, a~~
21 ~~written voucher shall be prepared to support such expenditure. This voucher shall be prepared in~~
22 ~~a timely manner and shall contain the information described in paragraphs (1) through (6).~~

1 (c) A lobbyist shall maintain source documents to substantiate the information required
2 by subdivision (b) including:

3 (1) Bank and credit card records evidencing payments and receipts, such as bank
4 statements, cancelled checks or legible images of cancelled checks, credit card statements and
5 credit card receipts;

6 (2) Records of goods or services received or provided, such as receipts, invoices,
7 contracts, and agreements; and

8 (3) Correspondence and communications substantiating the receipts or disbursements.

9 (d) If a lobbyist is unable to obtain a source document to substantiate an activity expense,
10 the lobbyist shall prepare a written dated voucher, or annotated receipt or invoice documenting
11 the required information as soon as practicable after the activity expense is made.

12 (e) All monetary contributions of \$ ~~25~~ \$25 or more made or delivered by the lobbyist to
13 state candidates or elected state officers, or made to committees controlled by or primarily
14 formed to support such candidates or officers shall be supported by cancelled checks or legible
15 images of cancelled checks, or other bank records. In addition, the lobbyist shall keep records of
16 monetary and non-monetary contributions of \$ ~~25~~ \$25 or more, indicating for each contribution:

17 (1) The full name of the payee;

18 (2) The full name of the recipient of the contribution if other than the payee;

19 (3) In the case of a non-monetary contribution, a description of the goods or services or
20 other consideration provided; and

21 (4) The amount and date of the contribution.

22 ~~(d)~~ (f) All records which the lobbyist must keep by virtue of this regulation shall be
23 maintained by the lobbyist for a period of five years from the date of the lobbyist's final report

- 1 for the calendar year for which the activities were reported pursuant to Government Code
- 2 Section 86113.
- 3 Note: Authority cited: Section 83112, Government Code. Reference: Sections 86110 and
- 4 91000.5, Government Code.