

WHEN & WHERE TO FILE THE FORM 460

This chapter reviews when and where committees file the Recipient Committee Campaign Statement (Form 460). Reports and statements filed under the Political Reform Act (“Act”) are public records available for public inspection. The Form 460 is the comprehensive report that discloses all receipts and expenditures of a committee. The Form 460 includes payments previously reported on forms such as the 24-Hour/10-Day Contribution Report (Form 497) and the 24-Hour/10-Day Independent Expenditure Report (Form 496).

Note: When a committee has minimal activity in a reporting period, the committee may be eligible to use the Recipient Committee Campaign Statement – Short Form (Form 450) or the Semi-Annual Statement of No Activity (Form 425). These reports are filed at the same time and locations as the Form 460.

The Secretary of State has a list of software vendors that prepare campaign reports. The FPPC does not endorse any specific programs.

A. General Information

Filing Schedules: The FPPC posts on its website filing schedules for specific election dates. In addition, county elections offices and city clerks often post filing schedules. Local committees should contact their local filing officer as some local jurisdictions may require filings in addition to what is required by the Act. Except where noted, statements filed on paper must be hand-delivered or postmarked and sent by first-class mail by the due date.

The committee treasurer is responsible for meeting all applicable filing deadlines. Filing officers are not required to send reminder notices of upcoming deadlines, although they are required to notify committees that have missed a filing deadline.

Quick Tip

Some local agencies require additional statements before and after an election. Local committees should contact the county elections office or city clerk to determine if additional statements are required. Local campaign ordinances are also posted on the FPPC website.

Deadlines: Deadlines that fall on a Saturday, Sunday, or an official state holiday are extended to the next business day; however, the extension does not apply on the Saturday, Sunday, or an official state holiday immediately preceding an election. For example, if a committee made a \$5,000 contribution to a candidate listed on a ballot on the Saturday before the election, the deadline is not extended to the next business day. The committee must file a Form 497 within 24 hours. There are no other provisions for extending a deadline.

Late Fines: Filing after a deadline may result in late filing penalties of \$10 for each day the statement is late. A state committee required to file paper and electronic reports is subject to a \$10/day fine for each report, resulting in a possible fine of \$20/day.

Failure to File: Local and state filing officers must refer committees to the FPPC or another enforcement agency if a committee fails to file a campaign statement. Administrative penalties of up to \$5,000 per violation may be assessed. (See Government Code Section 83116.) Committees fined by the FPPC Enforcement Division are listed on the FPPC website.

B. Electronic Filing

State Committees: State general purpose committees are required to file electronically with the Secretary of State once they receive contributions totaling \$25,000 or more, or make expenditures totaling \$25,000 or more. Once electronic filing requirements have been triggered, **all** future semi-annual and preelection statements discussed in this chapter must be filed electronically as well as on paper. For detailed information on electronic filing requirements, contact the Secretary of State's office.

Until a committee has triggered the electronic filing requirements, only paper reports are required.

Quick Tip

A multipurpose organization (e.g., a federal or out-of-state PAC) that qualifies as a state committee must file electronically if its expenditures in California reach the \$25,000 threshold. See Chapter 15 for additional information about multipurpose organizations.

Local Committees: Local committees should check with the local jurisdiction to determine whether electronic filing is required. Local agencies that have approved electronic filing programs may eliminate the requirement to file a paper copy of the Form 460.

Website Postings: The Secretary of State's website displays, among other things, campaign statements filed by state general purpose committees that are required to file electronically. Many local agencies also post campaign statements, even those filed on paper. A local agency with an approved electronic program must provide the campaign data available on the Internet in an easily understood format that provides the greatest public access.

C. When to File

Semi-Annual Statements

All general purpose committees file a semi-annual statement for each half of the year. For the period January 1 through June 30, a semi-annual statement is due by July 31. For the period July 1 through December 31, a semi-annual statement is due by January 31 of the following year. A semi-annual statement may be filed prior to the deadline.

Preelection Statements – State and County General Purpose Committees

State and county general purpose committees must file a preelection statement if, during a preelection reporting period, the committee makes contributions or independent expenditures totaling \$500 or more to a state or county general purpose committee, or to support or oppose a candidate or measure on the ballot at the next state primary or general election.

Ex 13.1 – A state general purpose committee is formed in May of an even numbered year to support or oppose candidates and ballot measures. The committee files a semiannual statement for the period covering January 1 through June 30, due by July 31. In the first preelection reporting period for the November election of that year, the committee makes contributions totaling \$500 or more to candidates and ballot measure committees on the November ballot, but the committee makes no contributions during the second preelection reporting period. A preelection statement is due for the first preelection reporting period but none is due for the second preelection reporting period. In addition, the semi-annual statement is due by January 31 of the following year.

Preelection Statements – City General Purpose Committees

During any year, a city general purpose committee must file a preelection statement if, during a preelection reporting period the committee makes contributions or independent expenditures totaling \$500 or more to a city general purpose committee within the same jurisdiction, or to support or oppose a candidate or measure appearing on the ballot at the next city election.

Ex 13.2 –During the second preelection reporting period for the City of Madera’s April election held in an odd-numbered year, the Madera County Firefighters Association PAC, a county general purpose committee, made a \$750 contribution to a ballot measure committee to support a city measure. Although the city ballot measure committee must report receipt of the contribution on its second preelection statement, the Madera County Firefighters Association PAC is not required to file a preelection statement in connection with the city election. The next Form 460 report due for this committee is the semi-annual statement.

Ex 13.3 –During the first preelection reporting period for the City of Long Beach’s June election held in an even-numbered year, Keep Long Beach Beautiful, a city general purpose committee, made a \$500 contribution to a state candidate. Although the contribution was made to a state candidate, Keep Long Beach Beautiful must file a preelection statement with the city.

Quick Tip

State and county general purpose committees have different filing obligations than city general purpose committees.

Quick Tip

Committees should refer to the filing schedules available on the FPPC website for specific reporting periods and deadlines.

Special Odd-Year Reports: Contributions to State Officers

During an odd-numbered year, if a general purpose committee makes contributions totaling \$10,000 or more during the first and third quarters to an elected state officer, the committee is required to file a special odd-year report (Form 460).

The special odd-year report is triggered if contributions totaling \$10,000 or more are made to any state or local committees controlled by an elected state officer. This includes a state officer’s election committees, general purpose ballot measure committees, officeholder expense committees, legal defense committees, or recall committees. Contributions to a federal committee controlled by a state officer are not counted toward the \$10,000 threshold.

Ex 13.4 –During March of an odd-numbered year, a general purpose committee makes a contribution of \$3,000 to a state Senator’s controlled ballot measure committee, a \$3,000 contribution to a state Senator’s committee established for a local office, and three contributions to three different Assembly officeholders of \$3,000 each. The committee must file a special odd-year report (Form 460) covering the period January 1 through March 31. The report is due no later than April 30 and filed where the committee files its regular campaign reports.

D. Where to File

Committees file the forms discussed in this chapter with the filing officer in the jurisdiction as provided in the chart below:

Forms 460, 450, 425	Filing Officer	Format
State Committees	Secretary of State Political Reform Division 1500 11th Street, Room 495 Sacramento, CA 95814	Original & 1 copy
County Committees	County Elections Official	Original & 1 copy
City Committees	City Clerk	Original & 1 copy

Note: State committees that are required to file electronically must also file a paper original with the Secretary of State.

Faxing Statements

Campaign statements that contain 30 pages or less may be faxed provided that the faxed copy is the exact copy of the original version. The original document (with an original signature) must be sent by first-class mail, guaranteed overnight delivery, or personal delivery within 24 hours of the filing deadline. Because Forms 496 and 497 do not require a signature, an original statement is not required to be sent in addition to faxing.

Jurisdiction: State, County, or City Committee

As discussed in Chapter 1, each committee must review its expenditures periodically (quarterly for committees six months or older and monthly for new committees) to ensure that the committee is filing in the proper jurisdiction. In general, a committee is classified as a state committee unless it qualifies as a county committee or a city committee, as summarized below:

- A county committee makes more than 70 percent of its contributions or expenditures to support or oppose candidates or measures voted on in a single county, or in more than one jurisdiction within one county. This includes contributions to other general purpose committees in the same county.
- A city committee makes more than 70 percent of its contributions or expenditures to support or oppose candidates or measures voted on in a single city, or in one consolidated city and county. This includes contributions to other city general purpose committees in the same city.

When reviewing its expenditures to ensure that the committee is filing its campaign reports in the proper jurisdiction, the committee must count contributions and expenditures made during whichever of the following time periods most accurately reflects the committee's current and upcoming activity:

- The immediately preceding 24 months; or
- The current two-year period, beginning with January 1 of an odd-numbered year and ending with December 31 of the following even-numbered year.

Quick Tip

A committee that changes its filing jurisdiction must file campaign reports in both jurisdictions covering through the end of the calendar year. Committees use the date of the filing to determine where copies must be filed. (See Chapter 1 for additional information.)

A committee may not knowingly file in an incorrect jurisdiction with the intention of avoiding the appropriate legal disclosure of campaign information to the public.

Exceptions:

- A city or county general purpose committee may make up to four contributions in a calendar year to state candidates whose districts include part of that jurisdiction and remain a local committee.
- An existing committee that has not made expenditures of \$5,000 or more to support or oppose candidates/measures is not required to review its records and change jurisdictions, if applicable, but may do so.
- A new committee that has not made expenditures of \$1,000 or more to support or oppose candidates/measures is not required to review its records and change jurisdictions, if applicable, but may do so.

Answering Your Questions

- A. Must a state general purpose recipient committee file a preelection report if it makes a contribution of \$500 to another state general purpose committee during the preelection reporting period for the state June primary election?**

Yes. A preelection report is required if the committee makes contributions totaling \$500 or more in connection with the state primary or general election during the period covered by a preelection statement. A contribution made to another state or county general purpose committee during the June preelection reporting period is deemed to be made in connection with the state election.

- B. If a state general purpose committee makes contributions to local candidates, is the state committee subject to local campaign ordinances, if any?**

Generally, a state committee is subject to state law, but some local rules, such as contribution limits to local candidates, apply to all committees.

Authority

The following Government Code sections and Title 2 Regulations provide authority for the information in this chapter:

Government Code Sections

- 81005 Reports and Statements; Filing Deadline on Weekend or Holiday.
- 81007 Mailing of Report or Statement.
- 81007.5 Faxing of Report or Statement.
- 81008 Public Records; Inspection; Reproduction; Time; Charges.
- 82027 Filing Officer.
- 83116 Violation of Title.
- 84200 Semi-Annual Statements.
- 84200.5 Preelection Statements.
- 84200.6 Special Campaign Statements and Reports.
- 84200.8 Time for Filing Preelection Statements.
- 84202.7 Time for Filing by Committees of Odd-Numbered Year Reports.
- 84215 Campaign Reports and Statements; Where to File.
- 84605 Who Shall File Online.
- 84615 Campaign Reports and Statements- Electronic Filing for Local Agencies.
- 91013 Late Filing of Statement or Report; Fees.

Title 2 Regulations

- 18110 Duties of Filing Officers-Campaign Statements.
- 18247.5 Primarily Formed Committees
- 18426 Semi-Annual Statement Early Filing.