

### Questions Presented – No. 2013-03

1. Given the fact that a corporate political action committee is subject to a yearly “election cycle” and need not register with the Commission as a Georgia non-candidate committee in years it does not meet the contribution and expenditure threshold under the Act, should the “total contributions previously reported” line item it reports on its first CCDR at the beginning of each new registration year reflect a zero balance or should this line item reflect the “net balance on hand” carry forward from the last periodic CCDR the PAC submitted in the last year it was registered with the Commission?
2. If the appropriate amount to disclose in Question 1 is the “net balance on hand” carry forward amount from the last applicable CCDR filed with the Commission, how should a corporate PAC registered as a Georgia non-candidate committee rectify (if at all) the discrepancy that will be created between the “net balance on hand” amount disclosed to the public on its CCDRs and the actual amount of funds contained in its physical bank account due to expenditures made or contributions made or contributions received in the interim years in which the PAC was not required to register under the Act?
3. Is a corporate PAC registered with the Commission as a Georgia non-candidate committee required under the Act and its associated rules to disclose contributions the PAC makes to out-of-state candidates or committees as “expenditures made” on its periodic CCDRs?
4. Is a corporate PAC registered with the Commission as a Georgia non-candidate committee required under the Act and its associated rules to disclose small administrative expenses (less than \$100) it pays for check printing and bank fees on the “expenditures made” section of its period CCDRs?
5. Is a corporate PAC registered with the Commission as a Georgia non-candidate committee required under the Act and its associated rules to disclose the voiding of contribution checks made to Georgia candidates or committees in previous reporting periods on its periodic CCDRs? If so, should the disclosure be made on the CCDR corresponding with the timing of the voiding or should the disclosure be made as an amendment to the CCDR corresponding with the original contribution at issue (if such a CCDR exists)?
6. Is a corporate PAC registered with the Commission as a Georgia non-candidate committee required under the Act and its associated rules to disclose the full or partial refund of contribution checks made to Georgia candidates or committees in previous reporting period or its periodic CCDRs? If so, should the disclosure be made on the CCDR corresponding with the timing of the refund or should the disclosure be made as

an amendment to the CCDR corresponding with the original contribution at issue (if such a CCDR exists)?

7. If the GGTCFC determines that any of the items discussed in Questions 3 through 6 above are not required to be disclosed on the periodic CCDRs of a corporate PAC registered with the Commission as a Georgia non-candidate committee, show should such a PAC rectify (if at all) the discrepancy that will be created between the “net balance on hand” amount disclosed to the public on the PAC’s CCDRs and the actual amount of funds contained in the corporate PAC’s physical bank account due to non-disclosure of such items?

### Advisory Opinion

The Georgia Government Transparency and Campaign Finance Commission (the “Commission”) has received this request for advisory opinion from the law firm of McKenna Long & Aldridge, LLP due to a number of ambiguities created from a Political Action Committee’s (“PAC”) use of existing Commission disclosure forms.

The Georgia Government Transparency and Campaign Finance Act (the “Act”) requires PACs making aggregate contributions and expenditures to or on behalf of candidates of more than \$25,000 per year to register with the Commission in the same manner as campaign committees. *See* O.C.G.A. § 21-5-34(e). Such PACs are also required to file campaign contribution disclosure reports. *Id.*

The Commission recognizes that the existing disclosure forms are inadequate for PACs’ use. Accordingly, the Commission adopts the attached reporting form to be used by ~~corporate~~ PACs.

For the remaining unanswered questions presented, the Commission finds as follows:

- A PAC registered with the Commission as a Georgia non-candidate committee is not required under the Act and its associated rules to disclose contributions the PAC makes to out-of-state candidates or committees as “expenditures made.” *See* O.C.G.A. § 21-5-3(12).
- A PAC registered with the Commission as a Georgia non-candidate committee is not required under the Act and its associated rules to separately disclose as “expenditures made” each small administrative expense (less than \$100) that the PAC pays for items such as check printing and bank fees. *See* O.C.G.A. §§ 21-5-3(12); 21-5-34(b)(1)(B). However, a PAC is required to disclose the aggregate sum of all such small administrative expenses less than \$100. *See* attached form, p.2, 10a.
- A PAC registered with the Commission as a Georgia non-candidate committee is not required under the Act and its associated rules to disclose the voiding of contribution

checks made to Georgia candidates or committees in previous reporting periods. *See* O.C.G.A. § 21-5-3(12).

- A PAC registered with the Commission as a Georgia non-candidate committee is required under the Act and its associated rules to disclose the full or partial refund of contribution checks made to Georgia candidates or committees in previous reporting period or its periodic campaign contribution disclosure reports. *See* O.C.G.A. § 21-5-3(12). A PAC should disclose such refunds as expenditures.

Prepared by Jonathan Hawkins.  
November 21, 2014.

## Campaign Contribution Disclosure Report Non Candidate Committee Georgia Government Transparency and Campaign Finance Commission

200 Piedmont Avenue S.E. | Suite 1402 West Tower | Atlanta, GA 30334 | 404-463-1980 | [www.ethics.ga.gov](http://www.ethics.ga.gov)

<p><b>1. Report Type</b> <small>(Select One)</small></p> <p><input type="checkbox"/> Original</p> <p><input type="checkbox"/> Amendment</p> <p>Amendment # _____</p>	<p><b>2. Filing is being made on behalf of Organization or Person Other than Candidate's Campaign Committee.</b></p> <p>Committee Name: _____</p> <p>Filer ID: _____ <small>(Filer ID that begins with the letter "NC")</small></p>	<p style="text-align: center;"><small>For Filing Office Use Only</small></p>
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**3. Identifying and Contact Information**

(1) \_\_\_\_\_ (2) \_\_\_\_\_  
*Full Name of Committee* *Today's Date*

(3) \_\_\_\_\_  
*Mailing Address* *City* *Zip Code*

(4) \_\_\_\_\_ and/ or \_\_\_\_\_  
*Primary Contact Phone Number* *E-Mail*

(5) Date of Registration \_\_\_\_\_

(6) Complete the following:

\_\_\_\_\_ \_\_\_\_\_  
*Name of Committee Chairperson* *Name of Committee Treasurer*

**4. Period for which you are reporting:** file campaign contribution disclosure reports at the same times as required of the candidates the committee is supporting.  
**You Must Check Only One Box**

Non-Election Year	Election Year	Run-Offs	Special Election
<input type="checkbox"/> January 31, ____ (year) <input type="checkbox"/> June 30, ____ (year)	<input type="checkbox"/> January 31, ____ (year) <input type="checkbox"/> March 31, ____ (year) <input type="checkbox"/> June 30, ____ (year) <input type="checkbox"/> September 30, ____ (year) <input type="checkbox"/> October 25, ____ (year) <input type="checkbox"/> Dec. 31, ____ (year)	<input type="checkbox"/> 6 days before Primary Run-Off ____ (year) <input type="checkbox"/> 6 days before General Run-Off ____ (year) <input type="checkbox"/> 6 days before Special Primary Run-Off ____ (year) <input type="checkbox"/> 6 days before Special Run-Off ____ (year)	<input type="checkbox"/> 15 days before Special Primary, ____ (year) <input type="checkbox"/> 15 days before Special, ____ (year) <input type="checkbox"/> Dec. 31, ____ (year)

Verification by Oath or Affirmation

State of \_\_\_\_\_ County of \_\_\_\_\_

I, \_\_\_\_\_, being duly sworn (affirm), depose and say that the information in this report form is complete, true, and correct. Further, I affirm that the contents in this report are the same as the contents in the electronic filing submitted, if also electronically filed.

Sworn to and subscribed before me on \_\_\_\_\_, 20\_\_\_\_\_

\_\_\_\_\_  
*Signature of Notary Public* *Commission Expiration* *Signature of Chairperson/Treasurer*

(Any person who knowingly fails to comply with or who knowingly violates any of the provisions of the Act shall be guilty of a misdemeanor.)

Committee Name \_\_\_\_\_

## State of Georgia Campaign Contribution Disclosure Report Summary Report

### CONTRIBUTIONS RECEIVED

		In-Kind Estimated Value	Cash Amount
1	<input type="checkbox"/> I have no contributions to report. <input type="checkbox"/> I have the following contributions to report:		
2	A. If this is the first report of this calendar year ENTER 0 in both columns; or B. If this filing is the second or subsequent filing of this calendar year, list totals from Line 6 of previous report in both the in-kind and cash amount columns.		
3	Total amount of all itemized contributions received in this reporting period which is listed on the "Itemized Contributions" page.		
3a	All loans received this reporting period.		
3b	Interest earned on committee account this reporting period.		
3c	Total amount of investments sold this reporting period.		
3d	Total amount of cash dividends and interest paid out this reporting period.		
4	Total amount of all separate contributions of \$100 or less received in this reporting period and not listed on the "Itemized Contributions" page.		
5	Total contributions reported this period. (Line 3 + 3a + 3b + 3c + 3d + 4)		
6	Total contributions to date. Total to be carried forward to next report of this calendar year. (Line 2 + 5)		

### EXPENDITURES MADE

7	<input type="checkbox"/> I have no expenditures to report. <input type="checkbox"/> I have the following expenditures to report:		
8	A. First report of this calendar year, ENTER 0. B. Second or subsequent filing ENTER Line 12 of previous report.		
9	Total amount of all itemized expenditures made in this reporting period which are listed on the "Itemized Expenditures" page.		
10	Total amount of all separate expenditures of \$100.00 or less that were made in this reporting period and not listed on the "Itemized Expenditures" page		
10a	Total amount of all non-itemized administrative expenditures less than \$100.00		
11	Total expenditures reported this period. (Line 9 + 10)		
12	Total expenditures to date. Total to be carried forward to next report of this calendar year. (Line 8 + 11)		

### INVESTMENTS

13	Total value of investments held at the beginning of this reporting period.		
14	Total value of investments held at the end of this reporting period.		

### TOTAL NET BALANCE ON HAND

15	Net balance on hand. (Line 6 - 12 + 14)		
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<b>State of Georgia</b> <b>Campaign Contribution Disclosure Report</b> <b>Outstanding Indebtedness</b>		
Election* _____ Election Year: _____		<u>Amount</u>
1	Outstanding indebtedness at the beginning of this reporting period.	
2	Loans received this reporting period.	
3	Payments made on loans this reporting period.	
4	Credits received on loans this reporting period	
5	Total indebtedness at the close of this reporting period. (Line 1 + 2 - 3 - 4)	
Election* _____ Election Year: _____		<u>Amount</u>
1	Outstanding indebtedness at the beginning of this reporting period.	
2	Loans received this reporting period.	
3	Payments made on loans this reporting period.	
4	Credits received on loans this reporting period	
5	Total indebtedness at the close of this reporting period. (Line 1 + 2 - 3 - 4)	
Election* _____ Election Year: _____		<u>Amount</u>
1	Outstanding indebtedness at the beginning of this reporting period.	
2	Loans received this reporting period.	
3	Payments made on loans this reporting period.	
4	Credits received on loans this reporting period	
5	Total indebtedness at the close of this reporting period. (Line 1 + 2 - 3 - 4)	

\*Election (Primary, General, Special, Special Primary, Run-Off Primary, Run-Off General, Run-Off Special, Run-Off Special Primary)

## State of Georgia Campaign Contribution Disclosure Report Itemized Contributions

Must list contributions received by a single contributor for which the aggregate total more than \$100.00.  
Note: Loans are no longer reported in "Itemized Contributions" section. See Loan Reporting section below.

Full Name of Contributor Mailing Address (Affiliation of Committee if any)	Contributor		Cash Amount	In-Kind Contributions
	Received Date	Occupation & Employer		Estimated Value
	Contribution Type	Employer		Description
First Name/Business Name	Date	Occupation	Cash Amt.	Estimated Value
Last Name				
Address				
Address2	<input type="checkbox"/> Monetary	Employer		Description
City	<input type="checkbox"/> In-Kind			
State      Zip	<input type="checkbox"/> Credit Received on Loan			
Affiliated Committee	<input type="checkbox"/> Common Source			
First Name/Business Name	Date	Occupation	Cash Amt.	Estimated Value
Last Name				
Address				
Address2	<input type="checkbox"/> Monetary	Employer		Description
City	<input type="checkbox"/> In-Kind			
State      Zip	<input type="checkbox"/> Credit Received on Loan			
Affiliated Committee	<input type="checkbox"/> Common Source			
First Name/Business Name	Date	Occupation	Cash Amt.	Estimated Value
Last Name				
Address				
Address2	<input type="checkbox"/> Monetary	Employer		Description
City	<input type="checkbox"/> In-Kind			
State      Zip	<input type="checkbox"/> Credit Received on Loan			
Affiliated Committee	<input type="checkbox"/> Common Source			

First Name/Business Name		Date	Occupation	Cash Amt.	Estimated Value
Last Name		<input type="checkbox"/> Monetary <input type="checkbox"/> In-Kind <input type="checkbox"/> Credit Received on Loan <input type="checkbox"/> Common Source	Employer		Description
Address					
Address2					
City					
State	Zip				
Affiliated Committee					
First Name/Business Name		Date	Occupation	Cash Amt.	Estimated Value
Last Name		<input type="checkbox"/> Monetary <input type="checkbox"/> In-Kind <input type="checkbox"/> Credit Received on Loan <input type="checkbox"/> Common Source	Employer		Description
Address					
Address2					
City					
State	Zip				
Affiliated Committee					
First Name/Business Name		Date	Occupation	Cash Amt.	Estimated Value
Last Name		<input type="checkbox"/> Monetary <input type="checkbox"/> In-Kind <input type="checkbox"/> Credit Received on Loan <input type="checkbox"/> Common Source	Employer		Description
Address					
Address2					
City					
State	Zip				
Affiliated Committee					
First Name/Business Name		Date	Occupation	Cash Amt.	Estimated Value
Last Name		<input type="checkbox"/> Monetary <input type="checkbox"/> In-Kind <input type="checkbox"/> Credit Received on Loan <input type="checkbox"/> Common Source	Employer		Description
Address					
Address2					
City					
State	Zip				
Affiliated Committee					
First Name/Business Name		Date	Occupation	Cash Amt.	Estimated Value
Last Name		<input type="checkbox"/> Monetary <input type="checkbox"/> In-Kind <input type="checkbox"/> Credit Received on Loan <input type="checkbox"/> Common Source	Employer		Description
Address					
Address2					
City					
State	Zip				
Affiliated Committee					

Itemized Contributions Page Total \$ \_\_\_\_\_ \$ \_\_\_\_\_

Committee Name \_\_\_\_\_

## State of Georgia Campaign Contribution Disclosure Report Loan Reporting

Name of Lender & Mailing Address	1. Date of Loan 2. Amount of Loan	Person(s) responsible for repayment of loan & Mailing Address	1. Occupation & Place of Employment 3. Fiduciary Relationship*	
Lender Name (First Name, Business, Inst.)	1.	First Name	1.	
Lender Last Name	2.	Last Name	2.	
Address		Address	3.	
Address2		Address2		
City		City		
State	Zip	State		Zip
Lender Name (First Name, Business, Inst.)	1.	First Name		1.
Lender Last Name	2.	Last Name	2.	
Address		Address	3.	
Address2		Address2		
City		City		
State	Zip	State		Zip
Reference: OCGA § 21-5-34(b)(1)		Loan Page Total \$ _____		

\* If any such person(s) shall have a fiduciary relationship to the lending institution or party making the advance or extension of credit

## State of Georgia Campaign Contribution Disclosure Report Itemized Expenditures

Must list expenditures made to a single recipient for which the aggregate total more than \$100.00.

List Name and Mailing Address of Recipient	Expenditure Date Expenditure Type*	Occupation & Employer	Expenditure Purpose	Amount Paid	
First Name/Business Name	Date	Occupation			
Last Name					
Address	<input type="checkbox"/> Expenditure <input type="checkbox"/> In-Kind <input type="checkbox"/> Loan Repayment <input type="checkbox"/> Refund <input type="checkbox"/> Reimbursement <input type="checkbox"/> Credit Card <input type="checkbox"/> 3rd Party <input type="checkbox"/> Deferred Expense <input type="checkbox"/> Payment on Deferred Expense <input type="checkbox"/> Investment	Employer			
Address2					
City					
State					Zip
First Name/Business Name	Date	Occupation			
Last Name					
Address	<input type="checkbox"/> Expenditure <input type="checkbox"/> In-Kind <input type="checkbox"/> Loan Repayment <input type="checkbox"/> Refund <input type="checkbox"/> Reimbursement <input type="checkbox"/> Credit Card <input type="checkbox"/> 3rd Party <input type="checkbox"/> Deferred Expense <input type="checkbox"/> Payment on Deferred Expense <input type="checkbox"/> Investment	Employer			
Address2					
City					
State					Zip
First Name/Business Name	Date	Occupation			
Last Name					
Address	<input type="checkbox"/> Expenditure <input type="checkbox"/> In-Kind <input type="checkbox"/> Loan Repayment <input type="checkbox"/> Refund <input type="checkbox"/> Reimbursement <input type="checkbox"/> Credit Card <input type="checkbox"/> 3rd Party <input type="checkbox"/> Deferred Expense <input type="checkbox"/> Payment on Deferred Expense <input type="checkbox"/> Investment	Employer			
Address2					
City					
State					Zip

Itemized Expenditure Page Total \$ \_\_\_\_\_

List Name and Mailing Address of Recipient		Expenditure Date Expenditure Type*	Occupation & Employer	Expenditure Purpose	Amount Paid
First Name/Business Name		<input type="checkbox"/> Expenditure <input type="checkbox"/> In-Kind <input type="checkbox"/> Loan Repayment <input type="checkbox"/> Refund <input type="checkbox"/> Reimbursement <input type="checkbox"/> Credit Card <input type="checkbox"/> 3rd Party <input type="checkbox"/> Deferred Expense <input type="checkbox"/> Payment on Deferred Expense <input type="checkbox"/> Investment	Occupation		
Last Name			Employer		
Address					
Address2					
City					
State	Zip				
First Name/Business Name					
Last Name		Employer			
Address					
Address2					
City					
State	Zip				
First Name/Business Name			Occupation		
Last Name		Employer			
Address					
Address2					
City					
State	Zip				
First Name/Business Name			Occupation		
Last Name		Employer			
Address					
Address2					
City					
State	Zip				
First Name/Business Name			Occupation		
Last Name		Employer			
Address					
Address2					
City					
State	Zip				

Itemized Expenditure Page Total \$

**State of Georgia  
Campaign Contribution Disclosure Report  
Investments Statement**

<b>1. Investment Name</b>	Account #
Institution/Person Holding Account _____ Mailing Address _____ Address2 _____ City _____ State _____ Zip _____	Value at beginning of reporting period \$
	Value at end of reporting period \$
	Difference in value \$
	Interest Paid Out \$
	Cash Dividends \$

Investment Transactions					
Date	Person(s) Involved in Transaction	Value of investment purchased	Value of investment sold	Profit	Loss

<b>2. Investment Name</b>	Account #
Institution/Person Holding Account _____ Mailing Address _____ Address2 _____ City _____ State _____ Zip _____	Value at beginning of reporting period \$
	Value at end of reporting period \$
	Difference in value \$
	Interest Paid Out \$
	Cash Dividends \$

Investment Transactions					
Date	Person(s) Involved in Transaction	Value of investment purchased	Value of investment sold	Profit	Loss

<u>Total value of investments at beginning of reporting period \$</u>	Page Total Cash Dividends: \$ _____
<u>Total value of investments at end of reporting period \$</u>	Page Total Interest Paid Out: \$ _____
<u>Total difference in value \$</u>	Page Total Profit: \$ _____
	Page Total Loss: \$ _____

**State of Georgia**  
**Campaign Contribution Disclosure Report**  
**Addendum Statement**

The Addendum Statement should be used for explanation of any additional information needed to complete an accurate filing of this report. Information that is to be reported in the body of the report **should not** be listed on Addendum Statement.

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