



REPORTING REQUIREMENTS FOR INDEPENDENT EXPENDITURES

June 11, 2024 Election

These instructions are intended to provide information about how to report independent expenditures. The statute and rules governing independent expenditures are 21-A M.R.S.A. § 1019-B and Commission Rules, Chapter 1, Section 10 (94-270 CMR Chapter 1, Section 10).

Please note: If the person making the independent expenditure is registered and files campaign finance reports with the Town Clerk, all expenditures to support or oppose a candidate, regardless of amount, must also be included in a regularly scheduled campaign finance report.

Important Notice: The threshold for reporting an independent expenditure is greater than \$250 per candidate. The \$250 threshold applies throughout the election cycle, including the 13-day period before an election. After an independent expenditure for a candidate has been reported, any subsequent independent expenditure for that candidate only has to be reported if it is also over \$250. Smaller expenditures do not need to be included in an Independent Expenditure Report.

WHEN DO INDEPENDENT EXPENDITURES HAVE TO BE REPORTED?

It is important to note it is the amount of a single expenditure spent per candidate for the election that matters in determining whether an independent expenditure has to be reported. When an Independent Expenditure Report has to be filed depends on the timing of the expenditure. The schedule below shows the reporting periods and deadlines for reporting independent expenditures.

REPORTING PERIOD	THRESHOLD FOR REPORTING EXPENDITURES	REPORT AND DUE DATE
January 1, 2024 - April 11, 2024	Any expenditure over \$250 per candidate	60-Day Pre-Election Independent Expenditure Report due April 12, 2024 by 5:00 p.m.
April 12, 2024 - May 28, 2024	Any expenditure over \$250 per candidate	Within 2 calendar days of making the expenditure
May 29, 2024 - June 10, 2024	Any expenditure over \$250 per candidate	Within 1 calendar day of making the expenditure

WHAT IF THE COST OF A COMMUNICATION IS \$250 OR LESS PER CANDIDATE?

If the committee making the communication did not spend or obligate more than \$250 per candidate to design, produce, or disseminate the communication, no Independent Expenditure Report is necessary. If an organization uses materials produced by another entity (e.g., a legislative scorecard), the cost of producing that material must be included in the total amount for that communication.

WHAT ARE THE SPECIAL REQUIREMENTS FOR COMMUNICATIONS DISSEMINATED CLOSE TO THE ELECTION?

If a committee makes an expenditure to design, produce or disseminate a communication that names or depicts a clearly identified candidate and is disseminated during the 28 days before a primary election, the 35 days before a special election or from Labor Day to the general election, it is an independent expenditure, unless the person making the expenditure demonstrates to the Commission that the expenditure did not have a purpose or effect of influencing the nomination, election or defeat of the candidate.

IMPORTANT INFORMATION ABOUT EXPENDITURES

The legal definition of expenditure includes not just the making of a payment but also “[a] contract, promise or agreement, expressed or implied, whether or not legally enforceable, to make any expenditure.” (21-A M.R.S.A. §§ 1012(3)(A)(3) & 1052(4)(A)(3)). The Commission views this as requiring the reporting of an unpaid obligation as an independent expenditure.

What is an expenditure?

- any obligation to pay for a good or service
- the placement of an order for goods and services
- a promise or agreement (even an implied one) that payment will be made
- the signing of a contract for a good or service
- the delivery of a good or service even if payment has not been made
- the payment for a good or service

When is an expenditure made?

The earliest of the following events:

- the placement of an order for a good or service
- a promise or an agreement to pay
- the signing of a contract for a good or service
- the delivery of a good or service
- the making of a payment for a good or service

HOW DO I REPORT INDEPENDENT EXPENDITURES?

Please note: Political committees who are registered with the Commission may file Independent Expenditure Reports online through the campaign finance eFiling system. Please contact the Commission staff for more information.

If your committee makes an independent expenditure, you must file the attached report with the Town Clerk. The filer must report the date, amount, payee, and purpose of the expenditure, and must allocate the cost among the different candidates affected by the expenditure, indicating whether the expenditure was made in support of or in opposition to each candidate. The Election Law requires the report to contain a notarized statement disclosing whether the expenditure was made in cooperation or consultation with a candidate, so please locate a notary public in advance of the filing deadline.

If you have any questions about whether an expenditure for a communication must be reported as an independent expenditure, please contact the Commission’s office.



Commission on Governmental Ethics and Election Practices
Mail: 135 State House Station, Augusta, Maine 04333
Office: 45 Memorial Circle, Augusta ME, 04333

Website: www.maine.gov/ethics
Phone: 207-287-4179
Fax: 207-287-6775

INDEPENDENT EXPENDITURES AFFIDAVIT

AFFIDAVIT

STATE OF _____

COUNTY OF _____

I, _____, being duly sworn, attest that I, or the organization that I am affiliated with, made each of the expenditures listed in the attached report independently, and not in cooperation, consultation, or concert with, or at the request or suggestion of, any candidate, authorized committee or agent of a candidate in a race affected by any expenditure listed in this report.

Signature of Affiant

Date

I certify that on the date set forth below, the individual named above did appear personally before me and that I did identify this applicant by: (a) comparing his/her physical appearance with the photograph on the identifying document presented by the applicant and with the photograph affixed thereto, and (b) comparing the applicant's signature made in my presence on this form with the signature on his/her identifying document.

The statements on this document are subscribed and sworn to before me by the applicant on this _____ day of _____, 20____.

Notary Public Signature: _____

My Notary Commission Expires: _____

Schedule B-IE-2

PAYMENTS AND OBLIGATIONS

- Please indicate the date, payee, expenditure type, and amount of each expenditure.
- If you are reporting an agreement or obligation to make a future payment, please check (☐) the box next to the expenditure type.
- Duplicate as needed.

EXPENDITURE TYPES			
APP	Apparel (t-shirts, hats, embroidery, etc.)	PER	Personnel and campaign staff, consulting, and independent contractors
CON	Contribution to party committee, non-profit, other	PHO	Phones (phone banking, robocalls, and texts)
EQP	Equipment of \$50 or more (computer, tablet, phone, furniture, etc.)	POL	Polling and survey research
EVT	Campaign and fundraising events (venue/booth rental, entertainment, supplies, etc.)	POS	Postage for US Mail and mailbox fees
FOD	Food for campaign events or volunteers, catering	PRO	Professional services (graphic design, legal services, web design)
HRD	Hardware and small tools (hammer, nails, lumber, paint, etc.)	RAD	Radio ads and production costs only
LIT	Printed campaign materials (palmcards, signs, stickers, flyers etc.)	TKT	Entrance cost to event (bean suppers, fairs, party events, etc.)
MHS	Mail house and direct mail (design, printing, mailing, and postage)	TRV	Travel (mileage and lodging, etc.)
OFF	Office supplies, rent, utilities, internet service, phone minutes/data	TVN	TV/Cable ads, production, and media buyer costs only
ONL	Social medial and online advertising only	WEB	Website and internet costs (website domain and registration, etc.)
OTH	Other and fees (bank, contribution, and money order fees, etc.)		

Date of Expenditure	Payee, Address, Zip Code	Expenditure Type	☑	Amount

A. Expenditures for this page ⇒

B. Total for all other Schedule B-IE-2 pages (if any) ⇒

C. Total independent expenditures for this reporting period (A+B). ⇒
This amount should equal the total amount for all candidates listed on Schedule B-IE-1.
