

INTRODUCTION

Purpose of this Manual

The Political Reform Act (Act) was a ballot initiative passed by California voters in 1974. The main purpose of the Act is to ensure that political contributions and expenditures are disclosed in an accurate, timely, and transparent manner. Clear and accurate disclosure is essential for making voters aware of who is paying for political messages so they may evaluate the content and make informed decisions when voting.

This manual addresses campaign disclosure laws for general purpose committees, such as state and local political action committees (PACs) and state and county political party committees. Because expenditures made by general purpose committees are made to influence California elections, the Act requires committees to identify the true sources of contributions received by the committee and identify how the contributions are spent.

Since the Political Reform Act was approved by California voters, there have been more than 200 amendments to the Act's campaign disclosure provisions. This manual has been prepared to assist committees in complying with the Act's numerous and often detailed rules. The manual is written in a "user friendly" format so that committees have a resource guide. Each chapter provides a list of statutes and regulations that provide authority for the information in that chapter. The statutes and regulations may be accessed on the FPPC website.

In addition, federal and state tax laws and other rules may also apply. The Appendix contains telephone numbers and website addresses for the Federal Election Commission, the Internal Revenue Service, the California Franchise Tax Board, and the Federal Communications Commission.

The Act does not apply to elections for federal office, including the Office of the President and Vice President, or to seats in the U.S. House of Representatives or U.S. Senate. Committees that make contributions or independent expenditures in connection with a federal election should contact the Federal Election Commission (FEC) to determine their reporting obligations.

Controlling Law

This manual summarizes key campaign disclosure laws and regulations and draws from years of FPPC staff advice on complying with the Act's campaign disclosure laws. Each committee's activity is different, however, and may raise issues not discussed in this manual. If there are any discrepancies between the manual and the Act or its corresponding regulations, the Act and its regulations will control.

Need Help?

If you need assistance, the Fair Political Practices Commission (FPPC) provides advice by email and through a toll-free telephone advice line. The FPPC does not provide third party advice or advice on past conduct. The FPPC website (www.fppc.ca.gov) contains forms, manuals, and a wealth of other helpful information.

Email Advice	Telephone Advice
advice@fppc.ca.gov	1-866-ASK FPPC (1-866-275-3772)