Introduction

This manual provides important information on campaign disclosure rules for general purpose recipient committees other than political party committees. A “general purpose committee” includes political action committees (PACs), and small contributor committees. This manual is also for committees formed to support or oppose ballot measures in more than one election, commonly referred to as “issue committees” or “general purpose ballot measure committees,” including general purpose ballot measure committees controlled by candidates.

How to Use this Manual
California’s Political Reform Act (the “Act”) requires receipts and expenditures in election campaigns to be disclosed fully and truthfully. Since 1974, there have been over 200 amendments to the Act’s campaign disclosure provisions. This manual has been prepared to assist general purpose committees to comply with the Act’s numerous and often detailed rules. This manual is written in a “user friendly” format so that committees, especially those with small budgets, have a resource guide. It is organized by subject matter and addresses the most common issues of campaign disclosure.

In addition, federal and state tax laws and other rules are applicable to California campaign committees. Telephone numbers and website addresses for the Federal Election Commission, Internal Revenue Service, California Franchise Tax Board, and the Federal Communications Commission are listed in the Appendix.

Controlling Law
This manual summarizes key campaign disclosure laws and regulations and draws from years of FPPC staff advice on complying with the provisions of the Act’s campaign disclosure laws. Each campaign 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 has a toll-free advice line:

1-866-ASK FPPC
(1-866-275-3772)

In addition, the FPPC website (www.fppc.ca.gov) contains forms, manuals, and a wealth of other helpful information.

See the Appendix for more details.