



STATE OF CALIFORNIA
FAIR POLITICAL PRACTICES COMMISSION
1102 Q Street • Suite 3050 • Sacramento, CA 95811

February 12, 2026

Ashlee N. Titus
BELL, McANDREWS & HILTACHK, LLP
455 Capitol Mall, Suite 600
Sacramento, CA 95814

**Re: Your Request for Advice
Our File No. A-25-159**

Dear Ms. Titus:

This letter responds to your request for advice regarding the campaign provisions of the Political Reform Act (the “Act”).¹

Please note that we are not a finder of fact when rendering advice (*In re Oglesby* (1975) 1 FPPC Ops. 71), and any advice we provide assumes your facts are complete and accurate. If this is not the case or if the facts underlying these decisions should change, you should contact us for additional advice.

QUESTIONS

1. When two primarily formed committees with a common principal officer support the same statewide ballot measure, must either committee report its spending on communications as nonmonetary contributions to the other?
2. If yes, do payments for coordinated communications trigger reporting pursuant to Section 84204.5 (10-day Contribution Report)?

CONCLUSIONS

1. Yes. Where the two primarily formed committees share a principal officer, expenditures for communications must be reported as nonmonetary contributions to the other committee, given that the expenditures are necessarily coordinated due to the common principal officer shared by the two committees.

¹ The Political Reform Act is contained in Government Code Sections 81000 through 91014. All statutory references are to the Government Code, unless otherwise indicated. The regulations of the Fair Political Practices Commission are contained in Sections 18104 through 18998 of Title 2 of the California Code of Regulations. All regulatory references are to Title 2, Division 6 of the California Code of Regulations, unless otherwise indicated.

2. Section 84204.5 contains an express exception applicable to committees primarily formed for the same measure, such that the 10-day contribution reports are not required in this instance.

FACTS AS PRESENTED BY REQUESTER

You serve as counsel to two state ballot measure committees primarily formed in support of the same measure. The measure, AG Initiative #25-0006 (Local Taxpayer Protection Act to Save Proposition 13), is currently going through the process of qualifying for the state's November 2026 ballot. Jon Coupal, president of the Howard Jarvis Taxpayers Association ("HJTA"), is the sole "proponent" of the measure.²

The first committee is Protect Prop. 13, A Project of the Howard Jarvis Taxpayers Association, Committee ID# 931447 ("Protect Prop.13 Committee").³ On August 29, 2025, the Committee was designated as primarily formed to support AG Initiative #25-0006. HJTA is the Committee's sole sponsor, and HJTA's President, Mr. Coupal, serves as a principal officer of the Committee. Craig Mordoh is HJTA's general counsel and serves as the second principal officer. The Committee's current fundraising and expenditures are directed exclusively toward volunteer-based signature gathering efforts, including public outreach and advertising encouraging individuals to (1) sign the petition and (2) contribute to support qualification. The Committee does not employ paid circulators, and its spending is limited to communications and advertisements supporting volunteer signature-gathering efforts.

The second committee, Californians to Restore Local Taxpayers' Right to Vote on Taxes, sponsored by Homeowners, Businesses, and Taxpayers, Committee ID# 1484860 ("Restore Local Taxpayers' Right Committee"), is likewise a primarily formed committee supporting AG Initiative #25-0006. HJTA is one of four sponsors of this Committee, and Mr. Coupal is one of its four principal officers. The other three sponsors and principal officers represent business and taxpayer advocacy nonprofit membership organizations. This Committee's primary objective is obtaining petition signatures through a paid signature-gathering firm. The two Committees do not share funds and do not transfer funds between one another.

Despite sharing Mr. Coupal as principal officer and proponent, the Committees maintain separate fundraising, budgets, vendors, and strategic objectives. In a follow-up email, you indicated that it is not unusual for HJTA to participate as a co-sponsor of various primarily formed committees from cycle to cycle. As one of the leading taxpayer advocate groups in the state, HJTA and Mr. Coupal in particular, join coalition committees such as the Restore Local Taxpayers' Right Committee. In this instance, the separate Committees have been established, with each utilizing a different approach to qualifying the measure. The Protect Prop. 13 Committee, sponsored by HJTA, focuses on mobilizing its volunteers to collect signatures, while

² The electors presenting the Attorney General with the text of the proposed measure are the "proponents" of the measure. (Cal. Elec. Code, Section 9001(a).)

³ The committee first qualified as a recipient committee on December 31, 1993 and since then its status has fluctuated between that of a general purpose and a primarily formed committee.

the Restore Local Taxpayers' Right Committee, sponsored by a coalition of organizations, targets a different audience and focuses on paid-circulation efforts.

ANALYSIS

Contributions

At issue is whether the two Committees will be deemed to be making “coordinated communications” due to the shared principal officer, such that the expenditures for communications by either Committee must be reported as an “in-kind” contribution to the other Committee. To make this determination, we examine whether the Committees’ expenditures for communications will meet the definition of a “coordinated expenditure” between the two Committees.

Coordinated Communications

The terms “contribution” and “expenditure” are defined as payments made for “political purposes.” (Sections 82015 and 82025.) “Political purpose” means that the payment was made for the purpose of influencing or attempting to influence the action of the voters for or against the nomination or election of a candidate or candidates, or the qualification or passage of any measure. (Section 82025(b); Regulation 18215(a)(1).)

An expenditure funding a communication made at the behest of another committee is considered a non-monetary contribution to that committee, not an independent expenditure. (Section 82015(b)(3)(B).) An expenditure is “made at the behest of” a candidate or committee where it is made under the direction of, or in cooperation, arrangement, consultation, concert or coordination with the committee for whose benefit the expenditure is made. (Section 82041.3; Regulation 18225.7(b).) Further, an expenditure is “coordinated” where a candidate or committee is involved in decisions regarding the content, timing or intended audience for a communication; or, after discussion between those paying for communications regarding content, timing, location and distribution. (Regulation 18225.7(c)(2)(B).)

Here, Mr. Coupal is a proponent and principal officer for both committees. “Principal officer” means the individual(s) primarily responsible for approving the political activities of a committee, including, but not limited to: authorizing the content of communications made by the committee; authorizing expenditures, including contributions, on behalf of the committee; and determining the committee’s campaign strategy. (Section 82047.6.) By very definition, then, he is primarily responsible for approving the content of communications made by each of the Committees formed in support of the same measure. Given his inextricable involvement in both Committees and the Committees’ common aim, the activities of each are necessarily made under the “direction of, or in cooperation, arrangement, consultation, concert or coordination with” the committee for whose benefit the expenditure is made.” (Regulation 18225.7.) In light of this, expenditures for communications made by each Committee must be reported as nonmonetary contributions to the other so that the public is aware of the coordination and cooperation between the two entities.

10-Day Contribution Reports

Outside of the 90 days preceding the election, Section 84204.5 requires state recipient committees to file a report each time the committee makes contributions or expenditures totaling \$5,000 or more to support or oppose the qualification or passage of a single state ballot measure. This is commonly referred to as the “10-day Contribution Report” and is currently filed electronically with the Secretary of State on Form 497. (Regulation 18466.) The statute contains an express exception, however, for committees primarily formed for the measure:

(c) Reports required by this section are not required to be filed by a committee primarily formed to support or oppose the qualification or passage of a state ballot measure or the qualification of a local initiative or referendum ballot measure for expenditures made on behalf of the ballot measure or measures for which it is formed.

(Section 84204.5(c).)

Thus, even when expenditures for coordinated communications must be reported as nonmonetary contributions as outlined above, the 10-day Contribution Report is not required for these expenditures. (*See also*, Regulation 18466(c).)

If you have other questions on this matter, please contact me at (916) 322-5660.

Sincerely,

Dave Bainbridge
General Counsel



By: Erika M. Boyd
Senior Counsel, Legal Division

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