

Fair Political Practices Commission

2027 Filing Schedule for Committees Primarily Formed to Support/Oppose State Measures (Not Being Voted Upon in 2027)

Deadline	Period	Report	Notes
Within 10 Business Days	1/1/27 – 12/31/27	\$5,000 Report	<ul style="list-style-type: none"> File if a contribution of \$5,000 or more is received from a single source. File within 10 business days of receipt of the contribution. File electronically with the Secretary of State's office (www.sos.ca.gov).
Feb 1, 2027**	* – 12/31/26	Semi-Annual	<ul style="list-style-type: none"> All committees must file this report. File electronically with the Secretary of State's office (www.sos.ca.gov).
Apr 30, 2027	1/1/27 – 3/31/27	Quarterly	<ul style="list-style-type: none"> Committees formed for a measure not yet voted upon: Committees formed for a measure to be voted upon in a future election (e.g., 2028) must file quarterly reports until the pre-election period begins for the election in which the measure will be voted upon, regardless of activity. Committees formed for measures already voted upon: File only if contributions or expenditures are made in connection with another measure. File electronically with the Secretary of State's office (www.sos.ca.gov).
Aug 2, 2027**	1/1/27 – 6/30/27	Semi-Annual	<ul style="list-style-type: none"> All committees must file this report. Period covered is 4/1/27 – 6/30/27 if a quarterly report was filed. File electronically with the Secretary of State's office (www.sos.ca.gov).
Nov 1, 2027**	7/1/27 – 9/30/27	Quarterly	<ul style="list-style-type: none"> Committees formed for a measure not yet voted upon: Committees formed for a measure to be voted upon in a future election (e.g., 2028) must file quarterly reports until the pre-election period begins for the election in which the measure will be voted upon, regardless of activity. Committees formed for measures already voted upon: File only if contributions or expenditures are made in connection with another measure. File electronically with the Secretary of State's office (www.sos.ca.gov).
Jan 31, 2028 <i>Semi-Annual</i>	7/1/27 – 12/31/27	Semi-Annual	<ul style="list-style-type: none"> All committees must file this report. Period covered is 10/1/27 – 12/31/27 if a quarterly report was filed. File electronically with the Secretary of State's office (www.sos.ca.gov).

Additional Notes:

- ***Period Covered:** The period covered by any report begins on the day after the closing date of the last report filed, or January 1 if no previous report has been filed.
- ****Deadline Extensions:** Deadlines are extended when they fall on a Saturday, Sunday, or an official state holiday. This extension does not apply to a 24-hour/10-day Contribution Report (Form 497) due the weekend before the election, and it never applies to any 24-hour/10-day Independent Expenditure Report (Form 496). Such reports must be filed within 24 hours, regardless of the day of the week.
- **Where to File:** State committees file reports electronically with the Secretary of State regardless of activity or threshold amounts.

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- **Expenditures for Local Elections:** 24-hour independent expenditure or contribution reports (Forms 496 or 497) must be filed if independent expenditures or contributions totaling \$1,000 or more are made during the 90 days before an election or on the date of the election. File in the jurisdiction of the local candidate or local measure, and not necessarily where the committee files its regular campaign reports. Contact local jurisdictions for information on any local restrictions (e.g., contribution limits).
- **Paid Spokesperson Report:** File within 10 days of making either of the following expenditures related to an advertisement to support or oppose a ballot measure: 1) A payment totaling \$5,000 or more to an individual to appear in an advertisement, or 2) A payment of any amount to an individual portraying a member of a licensed occupation (e.g., nurse, doctor, firefighter). File electronically with the Secretary of State's office (www.sos.ca.gov).
- **10-Day State Ballot Measure Expenditure Reports for Contributions or Independent Expenditures Made:**
 - Report each contribution or independent expenditure totaling \$5,000 or more made to support or oppose the qualification or passage of a **different** state ballot measure.
 - List all new contributions of \$100 or more received by the committee that have not been previously reported up through the date of the \$5,000 or more payment.
 - Must be filed **within 10 business days** of the contribution or expenditure.
 - File electronically with the Secretary of State's office (www.sos.ca.gov).
- **Multipurpose Organizations (including non-profits):** A multipurpose organization that uses its general dues account to make contributions or expenditures may qualify as a major donor or independent expenditure committee and may be required to report payments on Major Donor Report or Campaign Form 461. Such an organization will qualify as a recipient committee if expenditures exceed \$50,000 in a 12-month period or \$100,000 in four consecutive calendar years. An organization that qualifies as a recipient committee may need to file reports disclosing contributors. For more information, see FPPC's fact sheet [Multipurpose Organizations Reporting Political Spending](#).
- **State Contribution Limits:** Refer to the [contribution limits chart](#) on the FPPC website.
- **State Special Elections:** If a state special election is held in 2027, a filing schedule will be posted on the FPPC website. Additional reports may be required.
- **Ballot Measure Committees Controlled by Candidates for State Elective Office:** [Regulation 18521.5](#) imposes additional restrictions on expenditures and identification disclaimers.
- **Penalties:** Failure to file a report on time subjects a committee to a fine of \$10 per day. Failure to file a report could result in an enforcement penalty of \$5,000 per violation.
- **Public Documents:** All reports are public documents.
- **Resources:** Campaign manuals and other instructional materials are available on the [Campaign Rules](#) page. Or, visit www.fppc.ca.gov > Learn > Campaign Rules.