POLITICAL ACTION COMMITTEE/ POLITICAL PARTY COMMITTEE CAMPAIGN FINANCE GUIDE

WEST VIRGINIA SECRETARY

OF STATE'S OFFICE

ELECTIONS DIVISION

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INTRODUCTION

This *Political Action Committee/Political Party Committee Campaign Finance Guide* was prepared by the Elections Division at the Secretary of State and summarizes the state election laws applicable to candidate committees. This guide should only be used as a starting point and not a complete compilation of rules and regulations for West Virginia elections. Other important sources of information include the West Virginia Constitution, West Virginia Code, and the West Virginia Code of State Rules.

Citations

Throughout this guide there are a variety of cited sources. Here are a few examples of the types of citations in this guide and what they refer to.

Source:	Example:
West Virginia Constitution (Article and Section)	Const., Art. 4, § 1
The West Virginia Code (Chapter, Article and Section)	W. Va. Code § 3-1-1
Code of State Rules	CSR § 146-3-8

Forms

Forms referenced in this guide may be accessed at www.GoVoteWV.com by clicking the "Election Forms" button.

WHAT ARE POLITICAL COMMITTEES?

There are three types of political committees:

- Candidate committee;
- Political Action Committee (PAC); and
- Political party committee.

A candidate committee is automatically formed when a candidate or prospective candidate files for pre-candidacy or his or her official Certificate of Announcement. Candidates do not need to form a political action committee when they run for office. Candidates are subject to different rules and regulations. For candidate campaign finance information, see our *Running for Office* book or our *Candidate Campaign Finance Guide*. (W. Va. Code §3-8-1a(5))

A political action committee is "a committee organized by one or more persons or any other organization or entity, whose primary purpose is to support or oppose the nomination or election of one or more candidates." (W. Va. Code §3-8-1a(30))

A political party committee is "a committee established by a political party or political party

caucus for the purposes of engaging in the influencing of the election, nomination, or defeat of a candidate in any election." (W. Va. Code §3-8-1a(33))

WHO MUST REGISTER AS A PAC?

A group must register as a PAC if they solicit contributions or spend funds with the primary purpose of supporting or opposing the nomination or election of one or more candidates. Further, a corporation planning to organize to solicit contributions and spend funds in support or opposition of candidates or political parties in an election must register as a Corporate PAC. Groups organized solely for the purpose of issue advocacy are not required to register as a PAC.

There are three types of PACs in West Virginia:

- Membership Organization
- Corporate PAC
- Unaffiliated PAC

PACs already registered with the Federal Election Commission must file with the Secretary of State as a Political Action Committee if they were formed for the primary purpose of influencing elections in West Virginia. PACs that file with the Federal Election Commission must file any independent expenditures or electioneering communications made within the state. (W. Va. CSR §146-03)

MEMBERSHIP ORGANIZATION PAC

A labor organization, trade association, cooperative, or other incorporated membership organization that is organized primarily for the purpose of influencing any election on the ballot in the State of West Virginia must file as a membership organization PAC. Only Membership Organizations engaging in political activities must disclose campaign finance activities. (W. Va. Code §3-8-1)

A membership organization is "a group that grants bona fide rights and privileges, such as the right to vote, to elect officers or directors, and the ability to hold office to its members and which uses a majority of its membership dues for purposes other than political purposes. 'Membership organization' does not include organizations that grant membership upon receiving a contribution." (W.Va. Code §3-8-1a(27) and W. Va. CSR §146-01)

CORPORATE PACS

Corporations are prohibited from making direct political contributions; however, they may set up a separate, segregated fund for political purposes, and the corporation will be considered a PAC under the law. A corporate PAC may only solicit political contributions from officers, directors, stockholders, and administrative personnel. Corporate PACs may only receive corporate administrative support, such as the use of property or facilities. Corporate PACs may contribute up to $2,800 per candidate in both the General and Primary elections. (W. Va. Code §3-8-8 and W. Va. CSR §146-01)

UNAFFILIATED PAC
An unaffiliated political action committee is a political action committee that is not affiliated with a corporation or a membership organization.

WHO MUST REGISTER AS A POLITICAL PARTY COMMITTEE?
When an executive committee or political caucus campaign committee organizes for the purpose of engaging and influencing the election, nomination, or defeat of a candidate, then the group must register as a political committee.

FORMING A PAC OR POLITICAL PARTY COMMITTEE
To form a PAC or political party committee, a group must file a Statement of Organization with the appropriate filing officer. (W. Va. Code §3-8-4)

- A group organized to support state and/or multi-county district candidates must file with the Secretary of State.
- A group organized to support only county candidates may file with either the Secretary of State or the County Clerk.
- A group organized to support only municipal candidates may file with either the Secretary of State or the County Clerk.

CAMPAIGN FINANCE REPORTING

All PACs and political party committees are required to file campaign finance reports in a timely manner with the office in which they filed their Statement of Organization. PACs and political party committees that file with the Secretary of State are required to use the online Campaign Finance Reporting System (CFRS); for this reason, it is a good idea to find a treasurer that has access to the computer and internet.

FINANCIAL RESPONSIBILITY
"Every candidate or treasurer of every political committee shall keep detailed accounts of every sum of money or other thing of value received by him or her, including all loans of money or things of value and of all expenditures and disbursements made, or liabilities incurred by the candidate or committee."

"A person that is not a political committee and makes independent expenditures or electioneering communications must keep detailed records of every sum of money or thing of value received by him or her for the purpose of furthering any independent expenditure or electioneering communication and of all disbursements made for independent expenditures or electioneering communications." (W. Va. Code §3-8-5)

DESIGNATING A TREASURER
A treasurer must be designated at the time a PAC or political party committee files the Statement of Organization. A change of treasurer or financial agent may be made at any time

by filing a written statement with the office in which you filed your Statement of Organization.

The treasurer of the committee is responsible for the committee's finances. All reporting requirements and financial transactions must be handled through the committee's treasurer. Agents of the committee may make transactions on behalf of the committee and have the treasurer reimburse the transaction for the lawful expense incurred by the agent. An agent may also accept contributions from the committee; however, the contributions must pass through the hands of the treasurer to ensure the contribution meets the criteria of a lawful contribution.

A treasurer or financial agent may resign, but a new treasurer must be designated before the resignation is official. The old treasurer continues to be responsible for the committee's finances until the new treasurer is appointed. The appointment is not official until a Change of Treasurer form is submitted to the proper filing office.

RECORD RETENTION

Treasurers must keep records and receipts of expenditures made for political purposes for two years. (W. Va. Code §3-8-5); however, you could be audited up to five years after a transaction, so we recommend that you keep your records and receipts longer.

CAMPAIGN FINANCE REPORTING SYSTEM

PACs and political party committees that file with the Secretary of State are required to use the online Campaign Finance Reporting System (CFRS). With this system, treasurers can enter transactions as they are made or wait until it is time to file. Once it is time to file, everything entered will automatically calculate and populate in a campaign finance report. Campaign finance reports and financial records are made publicly available online via CFRS to increase transparency.

Under W. Va. Code §3-8-5b, committees required to report electronically may apply to the State Election Commission for an exemption from mandatory electronic filing in the case of hardship. Additionally, if a candidate or committee is unable to file by no fault of their own, they may be permitted to file by means of mail, facsimile, electronic transmission, or in person until they regain the ability to file online.

WHAT MUST BE REPORTED?

- Monetary contributions
- In-kind contributions (non-cash contributions)
- Expenditures
- Loans received
- Amount of loans repaid by the committee
- Unpaid bills
- Transactions related to fund-raising events
- All other income (returned checks or contributions, interest on bank accounts, etc.)

- Usage of excess funds and receipt of excess funds

PACs and political party committees are required to report all money. The full name of the person or group that contributed money and the amount must be documented. Further information may be required depending on the contribution amount, donor, or other circumstance.

MEMBERSHIP ORGANIZATION PACS: REPORTING MEMBERSHIP DUES

Often times, contributions to membership organizations take the form of payroll deductions. If the deduction which goes to the PAC or is used for political purposes is $25 or less per member during a calendar year, it can be reported by showing the amount each member paid and the number of members.

If payroll deductions or dues exceed $25 per member, contributions must be reported individually. Additionally, if members choose to make contributions independent of a payroll deduction or assessment, the contribution must be reported just like any other type of contribution.

CAMPAIGN FINANCE REPORTS

There are two important time periods for campaign finance reports. The **transaction period** is the specific time period in which committees must track all contributions and expenditures for their report. The **filing period** is the time period when the report opens for filing and is scheduled to be due.

- **Quarterly reports** – 1st, 2nd, 3rd, and 4th – must be filed according to the reporting calendar.
- **Amended reports** may be filed to replace a previous report if an error has been discovered. These reports may be filed at any time.
- **Final reports** are filed to close your account. To file a final report, the committee's ending balance must be zero, and all outstanding loans and bills must be paid. The "final report" box must be marked prior to submitting the report, and if the report is submitted during a required reporting period, the reporting period must be checked as well.

All PACs and political party committees must continue filing all Quarterly Reports until a zero balance has been established and a Final Report is filed.

2026 CAMPAIGN FINANCE REPORTING CALENDAR

The calendar below shows upcoming campaign finance reports, the period each report covers, and the period in which the candidate or treasurer must file each report.

REPORT	TRANSACTION DATES		FILING DATES	
	Start	End	Start	End
2026 1st Quarter Report	January 1, 2026	March 31, 2026	April 1, 2026	April 7, 2026
2026 2nd Quarter Report	April 1, 2026	June 30, 2026	July 1, 2026	July 7, 2026
2026 3rd Quarter Report	July 1, 2026	September 30, 2026	October 1, 2026	October 7, 2026
2026 4th Quarter Report	October 1, 2026	December 31, 2026	January 1, 2027	January 7, 2027

Political action committees (PACs) and political party committees must file Quarterly Reports until a zero balance has been established and a Final Report has been filed. If a filing deadline falls on a Saturday, Sunday, or legal holiday, the deadline is extended to the next business day that is not a Saturday, Sunday, or legal holiday, in accordance with W. Va. Code §2-2-1(15)(e).

PENALTIES FOR LATE AND UNFILED REPORTS

- Failure to file a financial statement is a misdemeanor, punishable by up to a year in jail, a fine of $500, or both, at the discretion of the court. This penalty also applies to "grossly incomplete or inaccurate" financial statements.
- Committees that fail to file their financial statements on time "shall be assessed a civil penalty by the Secretary of State of $10 a day for each day after the due date the statement is delinquent, grossly incomplete, or grossly inaccurate." If a committee files late or grossly inaccurate campaign finance reports, the committee will be contacted by a member of the Elections Division with instructions for proper resolution.
- The Secretary of State shall publish an online list of all people who file financial statements after the deadline.
- West Virginia law allows the Secretary of State, county clerk, or the municipal recorder to review or audit financial reports to ensure compliance with campaign finance laws. They submit the names of individuals who have failed to file financial statements, or have filed incomplete or inaccurate financial statements, to the county prosecuting attorney for action. (W. Va. Code § 3-8-7)

CONTRIBUTIONS

A contribution is defined under W. Va. Code §3-8-1a(9) as "…a gift, subscription, loan, assessment, payment for services, dues, advance, donation, pledge, contract, agreement, forbearance, promise of money, or other tangible thing of value, whether conditional or legally enforceable, or a transfer of money or other tangible thing of value to a person, made for the purpose of influencing the nomination, election, or defeat of a candidate."

A coordinated expenditure is also considered a contribution under this section of code. An offer or tender of a donation **is not** considered a contribution if expressly rejected or returned. Additionally, a contribution **does not** include personal volunteer services provided without compensation. (W. Va. C.S.R. §146–3-2.8 *et seq*.)

CONTRIBUTIONS LIMITS

Allowable contributions to PACS:

- **From an individual:** $5,000 per Primary or General Election.
- **From a candidate committee:** Up to $5,000 toward allowable purchases listed in W. Va. Code § 3-8-9 and W. Va. C.S.R. § 146-3-6.
- **From another political party committee:** Up to $5,000 toward the purchase of an allowable expense as specified in W. Va. Code §3-8-9 and W. Va. C.S.R. §146-3-6.
- **From another PAC:** Not permitted except contributions from national affiliate.

Allowable contributions to political party committees:

- **From an Individual:** $10,000 per calendar year.
- **From affiliated candidate committee:** $75,000, and unlimited when from excess funds to State Party or Caucus committee.

- From affiliated caucus campaign committee: $75,000.
- **From another political party committee:** $10,000 per calendar year.
- **From a PAC:** $10,000 per calendar year.

CONTRIBUTIONS FROM SOLE PROPRIETORSHIPS, PARTNERSHIPS, AND LLCS

Sole proprietorships, partnerships, and LLCs are permitted to contribute up to $5,000 per partnership/membership and per election to a PAC and $10,000 per partnership/membership and per calendar year to a political party committee. Any contribution from one of the above organizations must be evenly distributed among the partners, and the PAC or political party committee must list each partner individually on their campaign finance report. (W. Va. C.S.R. §146-3-2)

REPORTING CONTRIBUTIONS

When reporting contributions of $250 or less, you must include the full name of the person or group who contributed money, the amount, and the date received. Contributions exceeding $250 must include the individual's name, the date the contribution was received, the contributor's residence and mailing address, as well as his or her occupation and employer. If the donor is a political committee, the report must include the committee's political affiliation. If the contributor is a business PAC, the business sponsoring the PAC must be disclosed.

When contributions come in check form drawn on a joint account, the person signing the check is the contributor unless the parties declare otherwise. Further, contributions are reported on the date that the check, cash, or other thing of value is received by the treasurer or committee

agent.

CASH CONTRIBUTIONS

Cash contributions are permitted so long as the dollar amount does not exceed $50. The contributor's name, the date of the contribution, and the amount must be recorded. All contributions greater than $50 must be by means other than cash, such as credit card, check, money order, or electronic transfer. If a cash contribution exceeds the $50 limit, it must be returned to the contributor.

IN-KIND CONTRIBUTIONS

A donation of goods or services is considered an in-kind contribution. Examples of in-kind contributions may include food, drink, and entertainment costs associated with fundraisers, the use of a cell phone, use of a car, or discounted prices. The amount of the contribution should be reported at fair market value for the services rendered or goods provided.

The committee must include the full name of the donor, the transaction date, a description of the contribution, and market value of the goods or services rendered. If the in-kind contribution is valued at over $250, the committee must report the address, occupation and employer of individual donors, and the affiliation of PAC donors.

LOANS

Both candidates and committees are permitted to accept loans with certain restrictions. A candidate's committee may only accept loans from the candidate, the candidate's spouse, or a lending institution. PACs may only accept loans from lending institutions. Further, the treasurer of a candidate committee or PAC may not accept monetary loans unless the loan agreement is executed and delivered at the time the money is transferred.

All loans must be listed in the loan section of the campaign finance report. When reporting loans, a copy of the loan agreement must be filed in writing with the Secretary of State's office no later than the deadline for filing the campaign finance report following the date of the loan. The loan agreement must include:

- The names, addresses, and signatures of both parties to the loan
- The amount of the loan
- The date of the loan
- The terms of the loan, including interest rates and a repayment schedule.

Loan balances must be carried forward to each successive reporting period until the loan is repaid. In each reporting period, any repayments of principal with the corresponding loan must be documented, and all interest amounts should be listed as itemized expenditures. When all principal repayments are completed and the loan balance is zero, the committee will be able to file a final report and close the account.

When reporting loans, be sure a loan agreement is on file. The following information must be reported on outstanding loans:

- The name and address of the bank, candidate, or candidate's spouse making the loan
- The balance of the loan carried over from the previous report
- The amount of all new loans received during this period
- Repayments made during the reporting period
- The outstanding balance at the end of the reporting period for each loan listed

REPORTING FOR ADVERTISING AGENCIES

Advertising agencies must file campaign finance reports when lump sum payments are made to an advertising firm or campaign management firm that will disburse money on behalf of a committee. These reports will follow the same expenditure guidelines as your committee. Disbursements of funds must be disclosed and tracked, subject to West Virginia campaign finance law outlined in W. Va. C.S.R. §146-3.

OTHER INCOME

Other income includes refunds, interest, sale of equipment, or any income not reported as a contribution or in-kind contribution. When reporting other income, the date of receipt, the source of the income, a brief description of the type of receipt, and the transaction amount must be documented.

PROHIBITED

CONTRIBUTIONS FROM PERSONS ENTERING INTO A STATE CONTRACT

"…a person entering into any contract with the state or its subdivisions, or any department or agency of the state, either for rendition of personal services or furnishing any material, supplies or equipment or selling any land or building to the state, or its subdivisions, or any department or agency of the state, if payment for the performance of the contract or payment for the material, supplies, equipment, land or building is to be made, in whole or in part, from public funds may not, during the period of negotiation for or performance under the contract or furnishing of materials, supplies, equipment, land or buildings, directly or indirectly, make any contribution to any political party, committee or candidate for public office, or to any person for political purposes or use nor may any person or firm solicit any contributions for any purpose during any period." (W. Va. Code §3-8-12(d)).

CONTRIBUTIONS FROM CORPORATIONS AND MEMBERSHIP ORGANIZATIONS

A PAC or political party committee may not receive contributions from corporations and membership organizations, but a corporation or membership organization may set up a PAC for political purposes (see the section of this guide titled, "Who Must Register as a PAC?" for more information). (W. Va. Code §3-8-12)

ANNONYMOUS CONTRIBUTIONS

Anonymous contributions in which the donor cannot be identified are not permitted under W. Va. Code §3-8-5a(j). If a contributor wishes to remain anonymous, the contribution must be returned to him or her, or their identity must be reported. If an anonymous contribution is made and a donor cannot be identified, the contribution must be turned over to the State of

West Virginia's General Revenue Fund at the following address:

State of West Virginia General Revenue Fund
C/o Secretary of State
State Capitol Building, Suite 157-K
Charleston, WV 25305

CONTRIBUTIONS FROM FOREIGN NATIONALS
Additionally, soliciting, accepting, or receiving contributions from foreign nationals is not allowed. Foreigners may not make contributions, independent expenditures or electioneering communications to a candidate, political committee, or political party. (W. Va. Code §3-8-5g).

SOLICITING EMPLOYEES OF THE STATE, COUNTY, OR MUNICIPALITY
Asking for contributions, support, or votes is not permitted, nor is the delivery of written communications to the workplace of state, county, or municipal employees. The above disclaimer does not excuse knowingly delivering communications to a workplace or government email. If a mass solicitation is done, it should include a disclaimer such as "Please disregard if you are a public employee," to prevent you from violating this provision outlined in W. Va. C.S.R §146-3-10.7.

DONATIONS TO CHARITY
Finally, active committees cannot give a donation to a charitable organization unless they are purchasing tickets to events that have political purpose.

EXPENDITURES
Detailed accounts of all expenditures, disbursements, and liabilities must be reported. All expenditures must be made at a rate and an amount which is "proper and reasonable" to the services purchased. Additionally, all expenditures made towards electioneering communications must be retained for a two-year period, per W. Va. Code §3-8-5.

When reporting expenditures, enter each expenditure during the reporting period in which the expense was incurred, even if the campaign or committee has not paid the bill, or has only paid a portion of the bill. Additionally, an expenditure is made to be reported on the date on which the check is written or transfer of funds takes place.

UNPAID BILLS
All liabilities incurred by a committee must be reported. Documentation of unpaid bills will ensure that the committee does not ever have a negative ending balance, but still shows all transactions that have taken place. The transaction date of an unpaid bill will be the date that the vendor provides a bill for payment. PACs and political party committees that file with their county or municipality may enter unpaid bills in the "Unpaid Bills" section of the Campaign Finance Long Form. PACs and political party committees that file with the Secretary of State may enter unpaid bills by selecting "Debts (Unpaid) Bills" in CFRS and clicking to add a "+NEW

DEBT."

PAYING UNPAID BILLS FROM PREVIOUS REPORTING PERIODS

If the expense was incurred in a previous filing period and is listed as an unpaid debt, but has since been paid, the transaction now becomes an expenditure. PACs and political party committees that file with their county or municipality should report the transaction in the "Itemized Expenditure Section" of the Campaign Finance Long Form or Short Form. PACs and political party committees that file with the Secretary of State should show the bills as paid by selecting "Debts (Unpaid) Bills" in CFRS, then enter the payment for the bill.

PAID BILLS

If the expense is both incurred and paid in the same reporting period, simply report the expense as an expenditure and enter the date as the date you made the payment.

ALLOWABLE EXPENDITURES

The West Virginia Supreme Court has ruled that expenditure types not specifically authorized by the law are prohibited. According to W. Va. Code §3-8-9, PACs and political party committees may only make expenditures for the following purposes:

- **Headquarters:** Office expenses and equipment, rent, maintenance, and other furnishings. This applies to both state and county political party executive committees.
- **Office Expenses:** Candidates or committees who do not have headquarters may purchase or rent filing cabinets, office equipment and furnishings, computers, hardware and software, scanners, typewriters, calculators, and audio-visual equipment.
- **Printing and Advertising**: Paid legitimate advertisements for the promotion of a candidate or issue on the ballot. These may include pamphlets, books, circulars, radio and television broadcasting, signs, banners, and other ads.
- **Meetings:** For renting and decorating halls for public meetings and political conventions.
- **Travel and Communications:** For the necessary traveling and hotel expenses of candidates, political agents, committees, and for stationery, postage, telegrams, telephone, express, freight, and public messenger services. The purchase of a vehicle is not permitted.
- **Nominating Petitions:** For preparing, circulating, and filing petitions for nominations of candidates.
- **Voter Registration Lists:** For lists of registered voters, investigating an individual's right to vote, and conducting proceedings to prevent unlawful registration or voting
- **Voter Turnout:** Conveying voters to and from the polls
- **Advertising:** Securing publication in newspapers and by radio and television broadcasting of information that is relevant to an election, political issue, or candidate.
- **Opinion Polls:** Conducting public opinion polls. Push polling is not permitted.
- **Advertising Agency Services:** Legitimate advertising agency services.
- **Memorials and Citations:** For purchases of memorials, flowers, or citations by political party executive committees or political action committees representing a political party.
- **Appreciation Gifts after the Election:** Purchases of nominal non-cash expressions of

appreciation following the close of the polls of an election or within 30 days thereafter.

- **Party Dues:** The payment of dues or subscriptions to any national, state, or local committee of any political party.
- **Necessary Employees:** To employ persons to perform functions enumerated in W. Va. Code §3-8-9, either on a full-time, part-time, or temporary basis.
- **Transfers:** For transfers to any national, state, or local committee of any political party, so long as there is no coordination between the candidate and the political party.
- **Party Committee Contributions:** Contributions to a county party executive committee, state party executive committee, or caucus campaign committee.
- **Legal and Accounting Services:** For payment of legal and accounting services.
- **Food and Drink:** For payment of food and drink for campaign-related purposes.
- **Filing Fees:** For payment of any required filing fee.

PROHIBITED PAC EXPENDITURES

- A PAC may not contribute to another PAC; however, a PAC may accept contributions from its national affiliate, if any.

INDEPENDENT EXPENDITURES

According to W. Va. Code §3-8-1a(23), an independent expenditure is made by a person expressly advocating for the election or defeat of a clearly identified candidate or political party. These expenditures are not done in concert or coordination with a candidate, financial agent, or committee. An expenditure which does not meet the criteria of an independent expenditure is considered a contribution and should be reported as such. An individual, PAC, corporation, or executive committee is permitted to make independent expenditures in attempt to influence the election or defeat of a candidate. If the expenditure is made in cooperation with a candidate or committee, the expenditure will be considered an in-kind contribution and is limited to the $2,800 contribution limits.

A disclaimer must be present on all independent expenditures stating “Paid for by (committee or individual’s name)” and also that the advertisement “is not authorized by any candidate or committee.” All independent expenditures must have a clear and concise public notice identifying the person who paid for the expenditure.

There is no limit on the amount of money that can be spent on independent expenditures, but there are additional reporting requirements for these expenditures. Along with reports due during regular reporting periods, any individual or organization must file additional reports when making any of the following independent expenditures:

- **$1,000** single time/aggregate expenditure made in one calendar year (must be filed according to the requirements of W. Va. Code § 3-8-5);
- **$500** or more expenditure for any county or single-county judicial candidate within 15 days and before 12 hours of an election (additional expenditures aggregating $500 or more must be filed within 24 hours);
- **$5,000** or more expenditure for any statewide, legislative, or multi-county judicial

candidate within 15 days and before 12 hours of an election (additional expenditures aggregating $5,000 or more must be filed within 24 hours); and

- **$10,000** or more anytime expenditure, up to and including the 15th day before the date of an election, (must be filed within 48 hours).
- **See W. Va. Code § 3-8-2.**

INDEPENDENT EXPENDITURE-ONLY PACS

Independent expenditure-only political committees are defined in W. Va. CSR §146-3-2.19. These political committees are registered with the Secretary of State or an equivalent locally elected official, to whom they will report any independent expenditures made. Independent expenditure-only committees do not make political contributions to any candidate for any elected office, nor do they make coordinated expenditures with a candidate or committee. Additionally, these groups do not participate in joint fund-raising activities with a candidate or committee.

FUND-RAISING

Per W. Va. Code §3-8-1a(21), a "fund-raising event" or "fundraiser" is defined as an event such as a dinner, reception, testimonial, cocktail party, auction, or similar affair through which contributions are solicited or received. Fundraisers are to be reported separately from other transactions, with those transactions grouped by fund-raising event.

PASS THE HAT

"Passing the hat" at a meet-the-candidate dinner or other type of fundraiser often yields anonymous contributions. If the contributor cannot be identified, the money must be turned over to the state.

RAFFLES

Raffles are commonly thought of as fundraisers, however, W. Va. Code §47-21-2 prohibits the holding of raffles. Other organizations are permitted to conduct raffles so long as they have a license to do so. Among political organizations, only political party executive committees are eligible to obtain a license to conduct raffles through the West Virginia Tax Department.

EXCEPTIONS FOR POLITICAL PARTY COMMITTEES

Political party committees may hold certain fundraisers without necessarily reporting individual contributions received at those fundraisers. Only fundraisers involving the following may qualify the committee for exemption:

- Sales of food or beverage
- Services
- Novelty items
- Raffle tickets
- Memorabilia

When taking advantage of this exemption, remember that the total profits from these

fundraisers cannot exceed $5,000 in one calendar year. Additionally, the names of individuals who spent less than $50 per year do not need to be reported. Organizations that hold fundraisers need not report itemized contributions if the total profit is less than $5,000. If individuals or organizations make purchases greater than $50, or if the total profits from such fundraisers exceed $5,000, normal reporting requirements apply.

When taking advantage of this exemption, the political party committee shall report the following under W. Va. Code §3-8-5a(l):

- The committee name;
- The type of fundraiser;
- The location where the activity occurred;
- The date of the fundraiser;
- The name of any individual who contributed more than $50 worth of items to be sold;
- The name and amount received from any person or organization purchasing more than $50 of food, beverages, services, novelty items, raffle tickets, or memorabilia;
- The gross receipts of the fundraiser; and
- The date, amount, purpose, name, and address of each person or organization from whom items with a fair market value of more than $50 were purchased for resale.

JOINT FUNDRAISING

W. Va. Code §3-8-9c permits joint fund-raising efforts among political committees or committees registered with the Federal Elections Commission (FEC). Prior to a joint-fundraiser, a Statement of Organization and a written agreement must be filed with the Secretary of State. The agreement shall identify all participating parties and provide terms of allocation among participants.

REPORTING A FUNDRAISING EVENT

When reporting fundraisers, an event summary should be provided. The summary should include:

- The type of event and the date held;
- The address or name of the place where the event was held, if any;
- All information required by W. Va. Code §3-8-5a;
- The total of all money received;
- The expenditures incident to the fundraiser; and
- The net receipts.

Total Monetary Contributions: Report all money received (cash or check) in connection with this particular fund-raising event.

Total Expenditures: Report all committee funds spent in relation to the fund-raising event.

Net Receipts: Report the total amount of funds accumulated in relation to the fund-raising event minus all committee expenses.

All things of value contributed, such as food, entertainment, or non-cash items for use in putting on the fundraiser must be reported as in-kind contributions. Itemized expenses such as invitations, food, or hall rentals relating to a fund-raising event should be listed in the expenditure section. Only the total expenditures will be entered into the fundraiser section.

Reporting requirements remain the same for fundraisers, such that individuals' names and dollar amounts must be reported. For any given fundraiser, contributions over $250 will require reports to reflect the individual's name, address, occupation, and employer. For PACs, reporting requirements are also the same – these organizations contributing more than $250 must disclose political affiliation or corporate sponsorship.

ENTERING REPORT TOTALS

- **Receipt of Funds:** Enter totals for each type of contribution. On your first report for the election year, total contributions election year-to-date will be the same as your total contributions.
- **Expenditures:** Enter the total expenditures. On your first report for the election year, total expenditures year-to-date will be the same as your total expenditures. On all later reports, the total expenditures year-to-date is the sum of the previous year-to-date and the current period.
- **Outstanding Loans and Debts:** Unpaid bills and outstanding loans are not included in the cash balance summary because they would inflate your total campaign activity. However, the status of loans must be shown in this section by carrying forward the amounts from your loan schedule and unpaid bills.
- **Beginning and Ending Balances:** The beginning balance is zero on the first report. On all other reports, it must equal the ending balance on the last report.

Note: Report totals entered in the Campaign Finance Reporting System (CFRS) are automatically tabulated based on the treasurer's entries.

DISSOLVING A COMMITTEE

To terminate a PAC or political party committee, a zero balance must be established and all bills and outstanding loans must be paid. The committee will file a final report as well as a Notice of Dissolution of a Political Committee. The dissolution form affirms that the committee will no longer make expenditures or receive contributions, and will cease political activity. The final report and Notice of Dissolution must be filed at the same time with the appropriate filing officer.

POLITICAL COMMUNICATIONS

Per W. Va. C.S.R. §146-3-12.1, no person may publish, issue, circulate, or cause to be published, issued, or circulated, any anonymous letter (including e-mail), circular, placard, radio or television advertisement, or other publication supporting or aiding the election or defeat of a

clearly identified candidate.

ELECTIONEERING COMMUNICATIONS

Electioneering communications are any paid communications made by broadcast, cable or satellite signal, mass mailing, telephone bank, billboard advertisement, or publication (W. Va. Code §3-8-1a(15)(a)). These type of communications refer to a clearly identified candidate and targets a specific, relevant electorate. Any communication defined as an electioneering communication must have a disclaimer clearly stating that it was "Paid for by (committee name)." If the electioneering communication is an independent expenditure, the communication must also include that "it is not authorized by any candidate or candidate's committee." If the communication is made for television, the disclaimer must be clearly spoken and appear on the screen at the end of the advertisement.

When reporting electioneering communications, treasurers or financial agents must include the recipient of the expenditure, the date and purpose of the transaction, and the amount of the expenditure. Money spent out-of-pocket must be reported as an expenditure. If money is spent on behalf of a candidate, and is not reimbursed by the committee, it must be reported as an in-kind contribution subject to the contribution limitations. Additionally, an active candidate's committee (prior to the election date of the candidate) cannot donate to other candidate committees or political action committees.

PACs that file with the Federal Election Commission must file any independent expenditures or electioneering communications made within the state. Requirements for reporting such independent expenditures and electioneering communications are outlined in W. Va. Code §§3-8-2 & 3-8-2b. Finally, all electioneering communication and independent expenditure reports will be posted on the Secretary of State's website at www.wvsos.com.

RESOURCES

GOVERNMENT AGENCIES

Elections Division WV Secretary of State State Capitol Building 157-K Charleston, WV 25305 (304) 558-6000 (866) 767-8683	Information on state election laws/regulations, candidate filing, campaign finance reporting requirements, forms, official election returns for statewide elections, and voter registration information.

elections@wvsos.gov www.wvsos.gov	
West Virginia Ethics Commission 210 Brooks Street, Suite 300 Charleston, WV 25301 (304) 558-0664 (866) 558-0664 ethics@wv.gov ethics.wv.gov	Forms and information on filing personal financial disclosures and questions regarding conflicts of interest between outside employment and public office.
Federal Election Commission (FEC) 1050 First Street, NE Washington, DC 20463 (800) 424-9530, menu option 6 info@fec.gov www.fec.gov	Administers and enforces federal campaign finance law. The FEC has jurisdiction over the financing of campaigns for the U.S. House, Senate, Presidency, and the Vice Presidency.
State Election Commission (SEC) C/o WV Secretary of State State Capitol Building 157-K Charleston, WV 25305 elections@wvsos.gov www.wvsos.gov	Voter system certification, filling vacancy on General election ballot when candidate withdraws for extenuating circumstances, and campaign finance issues.
U.S. Election Assistance Commission (EAC) 633 3rd Street NW, Suite 200 Washington, DC 20001 (866) 747-1471 www.eac.gov	Serves as a national clearinghouse for information and reviews procedures for federal elections.
WV State Law Library Building 1, Room E-404 1900 Kanawha Blvd Charleston, WV 25305 (304) 558-2607 www.courtswv.gov	Provides research and reference services to the public, including how to access resources related to a particular legal issue. Librarians are not allowed to answer legal questions.

Recognized Political Parties

West Virginia Constitution Party PO Box 321 Weston, WV 26452 (304) 591-7076 chairman@cpwva.org www.cpwva.org	Information on Constitution Party political activities, functions of executive committees, process for delegates to national contention, and party rules.
West Virginia Democratic Party P.O. Box 11926 Charleston, WV 25339 (304) 342-8121 wvparty@wvdemocrats.com www.wvdemocrats.com	Information on Democratic Party political activities, functions of executive committees, process for delegates to national contention, and party rules.
West Virginia Libertarian Party P.O. Box 2506 Parkersburg, WV 26102 (304) 228-5918 www.lpwv.org	Information on Libertarian Party political activities, functions of executive committees, process for delegates to national contention, and party rules.
West Virginia Mountain Party P.O. Box 805 New Martinsville, WV 26155 (304) 771-4931 contact@mountainpartywv.net www.mountainpartywv.net	Information on Mountain Party political activities, functions of executive committees, process for delegates to national contention, and party rules.
West Virginia Republican Party P.O. Box 2711 Charleston, WV 25330 (304) 768-0493 www.wvgop.org	Information on Republican Party political activities, functions of executive committees, process for delegates to national contention, and party rules.

Division of Highways Rules for the Placement of Political Signs

Signs or posters cannot be placed on or above a Division of Highways right of way, which normally stretches 20 feet from the center line of a public road. Distances do vary, however, so please contact the West Virginia Division of Highways if you are uncertain.

Signs or posters near rights of way must comply with the outdoor advertising statute in Chapter 17, Article 19, Section 1 of the West Virginia Code, and must also conform to any municipal ordinances regulating outdoor advertising.

Signs or posters cannot be placed on Division of Highways traffic control signs nor block such signs and cannot obscure the view of any connecting road or intersection.

Signs or posters cannot be placed on elements in nature, such as rocks or trees.

Avoid placing materials on fence posts, utility poles, or other stationary objects on private property without consent of the property owners.

Political overhead banners cannot be erected over any county, state, or federal highway.

DOH Communications Main Line: 304-558-0103
www.transportation.wv.gov

ELECTION CYBERSECURITY INCIDENT RESPONSE PLANS FOR CAMPAIGNS

Protection against cybersecurity incidents should be thought out well in advance of the necessity to respond to such an event. The West Virginia Secretary of State's Office has partnered with Harvard's Belfer Center to create guidance around these protections, including some that is specifically tailored for campaigns. Please review the Cybersecurity Campaign Playbook at the Belfer Center's website at www.belfercenter.org/publication/cybersecurity-campaign-playbook.

It is just as important to plan for responding to an attack as it is to develop a security strategy to prevent one. The severity and ultimate outcome of an incident is often defined more by the response than what was compromised.

Be prepared for an incident to occur, by establishing cybersecurity rules, training, and an incident response plan for your campaign staff.

If a breach occurs…

1. Unplug the physical device from power and the internet – "kill it";
2. Use uncompromised or 'out of band' platforms or devices for response communications
3. Change passwords using a different device with different web services;
4. Notify the platform host/owner of the possible compromise;
5. Contact the appropriate officials. At a minimum, contact the Secretary of State, and they will advise on contacting others.

Candidate Cyber Incident Communication Contacts

1. Campaign IT specialist for an internal system review

2. Your state political party headquarters:
   Constitution (304) 591-7076
   Democratic (304) 342-8121
   Libertarian (304) 228-5918
   Mountain (304) 771-4931
   Republican (304) 768-0493
3. WV State Police
   If ransomware is involved call the state authorities at (304) 746-2100
4. WV Secretary of State
   David Tackett, Chief Information Officer, dtackett@wvsos.gov, (304) 558-6000 or (304) 982-0537
5. Cybersecurity and Infrastructure Security Agency
   Dave Parsons, Cybersecurity State Coordinator for West Virginia
   earl.parsons@cisa.dhs.gov, (771) 215-7524
6. Your legal and communications teams or key staff who oversee your campaign operations.