



CHAPTER 163
ARTICLE 22A - REGULATING CONTRIBUTIONS AND EXPENDITURES IN POLITICAL CAMPAIGNS

N.C.G.S. § 163-278.11.

Contents of treasurer's statement of receipts and expenditures.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2018-146, s. 3.1(a), (b) — eleventh act in the lineage	21 September 2026, 03:45 UTC	7b22e4ebc745c9c64e2f8777 - 61ddb276e55d97517b36dc5 - c5b1c8e6d577e22c

§ 163-278.11(a) Statements filed pursuant to provisions of this Article shall set forth the following:

(1) Contributions. - Except as provided in subsection (b) of this section, a list of all contributions received by or on behalf of a candidate, political committee, or referendum committee. The statement shall list the name and complete mailing address of each contributor, the amount contributed, the principal occupation of the contributor, and the date such contribution was received. The total sum of all contributions to date shall be plainly exhibited. Forms for required reports shall be prescribed by the Board. As used in this section, "principal occupation of the contributor" means the contributor's:

- a.Job title or profession; and
- b.Employer's name or employer's specific field of business activity.

The State Board of Elections shall prepare a schedule of specific fields of business activity, adapting or modifying as it deems suitable the business activity classifications of the Internal Revenue Code or other relevant classification schedules. In reporting a contributor's specific field of business activity, the treasurer shall use the classification schedule prepared by the State Board.

- (2) Expenditures. - A list of all expenditures required under G.S. 163-278.8 made by or on behalf of a candidate, political committee, or referendum committee. The statement shall list the name and complete mailing address of each payee, the amount paid, the purpose, and the date such payment was made. The total sum of all expenditures to date shall be plainly exhibited. Forms for required reports shall be prescribed by the Board. In accounting for all expenditures in accordance with G.S. 163-278.8(e) and G.S. 163-278.8(f), the payee shall be the individual or person to whom the candidate, political committee, or referendum committee is obligated to make the expenditure. If the expenditure is to a financial institution for revolving credit or a reimbursement for a payment to a financial institution for revolving credit, the statement shall also include a specific itemization of the goods and services purchased with the revolving credit. If the obligation is for more than one good or service, the statement shall include a specific itemization of the obligation so as to provide a reasonable understanding of the obligation.
- (3) Loans. - Every candidate and treasurer shall attach to the campaign transmittal submitted with each report an addendum listing all proceeds derived from loans for funds used or to be used in this campaign. The addendum shall be in the form as prescribed by the State Board and shall list the amount of the loan, the source, the period, the rate of interest, and the security pledged, if any, and all makers and endorsers.

§ 163-278.11(b) Threshold for Reporting Identity of Contributor. - A treasurer shall not be required to report the name, address, or principal occupation of any individual who contributes fifty dollars (\$50.00) or less to the treasurer's committee during an election as defined in G.S. 163-278.13. The State Board of Elections shall provide on its reporting forms for the reporting of contributions below that threshold. On those reporting forms, the State Board may require date and amount of contributions below the threshold, but may treat differently for reporting purposes contributions below the threshold that are made in different modes and in different settings.

§ 163-278.11(c) Statements shall reflect anything of value paid for or contributed by any person or individual, both as a contribution and expenditure. A political party executive committee or affiliated party committee that makes an expenditure that benefits a candidate or group of candidates shall report the expenditure, including the date, amount, and purpose of the expenditure and the name of and office sought by the candidate or candidates on whose behalf the expenditure was made. A candidate who

benefits from the expenditure shall report the expenditure or the proportionate share of the expenditure from which the candidate benefitted as an in-kind contribution if the candidate or the candidate's committee has coordinated with the political party executive committee or affiliated party committee concerning the expenditure.

§ 163-278.11(d)

Best Efforts. - When a treasurer shows that best efforts have been used to obtain, maintain, and submit the information required by this Article for the candidate or political committee, any report of that candidate or committee shall be considered in compliance with this Article and shall not be the basis for criminal prosecution or the imposition of civil penalties, other than forfeiture of a contribution improperly accepted under this Article. The State Board of Elections shall promulgate rules that specify what are "best efforts" for purposes of this Article, adapting as it deems suitable the provisions of 11 C.F.R. § 104.7. The rules shall include a provision that if the treasurer, after complying with this Article and the rules, does not know the occupation of the contributor, it shall suffice for the treasurer to report "unable to obtain".

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
11 ACTS

Amendment lineage

The State prints this history as a single parenthetical at the foot of the section. It is reproduced verbatim in the colophon and unpacked below in order of enactment.

			
1973		1996	2018
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT			
Nº	YEAR	ACT	CHARACTER
01	1973	c. 1272, s. 1	ENACTED
02	1977	c. 635, s. 2	AMENDED
03	1979	c. 1073, s. 20	AMENDED
04	1997	S.L. 1997-515, ss. 2(a), (b), 3(a)	AMENDED
05	2006	S.L. 2006-161, s. 4	AMENDED
06	2006	S.L. 2006-195, s. 5	AMENDED
07	2007	S.L. 2007-391, s. 35(a)	AMENDED
08	2008	S.L. 2008-187, s. 33(a)	AMENDED

09	2015	S.L. 2015-258, s. 3(g)	AMENDED
10	2017	S.L. 2017-6, s. 3	AMENDED
11	2018	S.L. 2018-146, s. 3.1(a), (b)	AMENDED

APPARATUS II
4 AUTHORITIES

Authorities referenced

Every G.S. cross-reference appearing in the text of this section, in order of first appearance. Nothing is characterized; the operative language is quoted from the section itself.

REFERENCE	APPEARS IN	OPERATIVE LANGUAGE IN THIS SECTION
G.S. 163-278.8	(a)(2)	"list of all expenditures required under"
G.S. 163-278.8(e)	(a)(2)	"for all expenditures in accordance with"
G.S. 163-278.8(f)	(a)(2)	"in accordance with G.S. 163-278.8(e) and"
G.S. 163-278.13	(b)	"during an election as defined in"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 163-278.11 (2018).

PINPOINT

N.C. Gen. Stat. § 163-278.11(a) (2018).

Pinpoint keys are set in the left margin of the text rather than line numbers: subsection designators are stable across editions and paper sizes, line numbers are not.

COLOPHON

Provenance

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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1973, c. 1272, s. 1; 1977, c. 635, s. 2; 1979, c. 1073, s. 20; 1997-515, ss. 2(a), (b), 3(a); 2006-161, s. 4; 2006-195, s. 5; 2007-391, s. 35(a); 2008-187, s. 33(a); 2015-258, s. 3(g); 2017-6, s. 3; 2018-146, s. 3.1(a), (b).)

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