



CHAPTER 163

ARTICLE 22A - REGULATING CONTRIBUTIONS AND EXPENDITURES IN POLITICAL CAMPAIGNS

N.C.G.S. § 163-278.8.

Detailed accounts to be kept by political treasurers.

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) — fourteenth act in the lineage	21 September 2026, 03:11 UTC	d4f87effb4029b0e0d298f78 - f2c70c8fec966ea010aa64ee - ea403d85792a0dad

§ 163-278.8(a) The treasurer of each candidate, political committee, and referendum committee shall keep detailed accounts, current within not more than seven days after the date of receiving a contribution or making an expenditure, of all contributions received and all expenditures made by or on behalf of the candidate, political committee, or referendum committee. The accounts shall include the information required by the State Board of Elections on its forms.

§ 163-278.8(b) Accounts kept by the treasurer of a candidate, political committee, or referendum committee or the accounts of a treasurer or political committee at any bank or other depository listed under G.S. 163-278.7(b)(7), may be inspected, before or after the election to which the accounts refer, by a member, designee, agent, attorney or employee of the Board who is making an investigation pursuant to G.S. 163-278.22.

§ 163-278.8(c) All expenditures for media expenses shall be made by a verifiable form of payment. The State Board of Elections shall prescribe methods to ensure an audit trail for every expenditure so that the identity of each payee can be determined. All media expenditures in any amount shall be accounted for and reported individually and separately with specific descriptions to provide a reasonable understanding of the expenditure.

§ 163-278.8(d) All expenditures for nonmedia expenses (except postage) of more than fifty dollars (\$50.00) shall be made by a verifiable form of payment. The State Board of Elections shall prescribe methods to ensure an audit trail for every expenditure so that the

identity of each payee can be determined. All expenditures for nonmedia expenses of fifty dollars (\$50.00) or less may be made by check or by cash payment. All nonmedia expenditures of more than fifty dollars (\$50.00) shall be accounted for and reported individually and separately with a specific description to provide a reasonable understanding of the expenditure, but expenditures of fifty dollars (\$50.00) or less may be accounted for and reported in an aggregated amount, but in that case the treasurer shall account for and report that the treasurer made expenditures of fifty dollars (\$50.00) or less each, the amounts, dates, and the purposes for which made. In the case of a nonmedia expenditure required to be accounted for individually and separately with a specific description to provide a reasonable understanding of the expenditure by this subsection, if the expenditure was to an individual, the report shall list the name and address of the individual.

- § 163-278.8(e)

All proceeds from loans shall be recorded separately with a detailed analysis reflecting the amount of the loan, the source, the period, the rate of interest, and the security pledged, if any, and all makers and endorsers.
- § 163-278.8(f)

The treasurer shall maintain all moneys of the political committee in a bank account or bank accounts used exclusively by the political committee and shall not commingle those funds with any other moneys.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
14 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. 1	AMENDED
03	1979	c. 1073, ss. 16, 20	AMENDED
04	1981	c. 814, s. 1	AMENDED
05	1985	c. 353, ss. 1, 2	AMENDED

06	1985	1993 (Reg. Sess., 1994), c. 744, s. 1	AMENDED
07	1999	S.L. 1999-424, s. 7(m)	AMENDED
08	2004	S.L. 2004-125, s. 5(a)	AMENDED
09	2005	S.L. 2005-430, ss. 2, 3	AMENDED
10	2006	S.L. 2006-161, ss. 2, 3	AMENDED
11	2006	S.L. 2006-195, s. 4	AMENDED
12	2008	S.L. 2008-150, s. 10(a)	AMENDED
13	2017	S.L. 2017-6, s. 3	AMENDED
14	2018	S.L. 2018-146, s. 3.1(a), (b)	AMENDED

APPARATUS II
2 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. 163-278.7(b)(7)	(b)	"bank or other depository listed under"
G.S. 163-278.22	(b)	"is making an investigation pursuant to"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 163-278.8 (2018).

PINPOINT

N.C. Gen. Stat. § 163-278.8(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. 1; 1979, c. 1073, ss. 16, 20; 1981, c. 814, s. 1; 1985, c. 353, ss. 1, 2; 1993 (Reg. Sess., 1994), c. 744, s. 1; 1999-424, s. 7(m); 2004-125, s. 5(a); 2005-430, ss. 2, 3; 2006-161, ss. 2, 3; 2006-195, s. 4; 2008-150, s. 10(a); 2017-6, s. 3; 2018-146, s. 3.1(a), (b).)

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