



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

N.C.G.S. § 163-278.9.

Statements filed with Board.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2018-146, s. 3.1(a), (b) — twentieth act in the lineage	RETRIEVED 21 September 2026, 03:01 UTC	SOURCE FINGERPRINT 1af0cea05584c90e20cdf092 - b781acbe9a7b11ac2080b410 - 8543b658b8f8b4bf
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- § 163-278.9(a) Except as provided in G.S. 163-278.10A, the treasurer of each candidate and of each political committee shall file with the Board under certification of the treasurer as true and correct to the best of the knowledge of that officer the following reports:
- (1) Organizational Report. - The appointment of the treasurer as required by G.S. 163-278.7(a), the statement of organization required by G.S. 163-278.7(b), and a report of all contributions and expenditures not previously reported shall be filed with the Board no later than the tenth day following the day the candidate files notice of candidacy or the tenth day following the organization of the political committee, whichever occurs first. Any candidate whose campaign is being conducted by a political committee which is handling all contributions and expenditures for his campaign shall file a statement with the Board stating such fact at the time required herein for the organizational report. Thereafter, the candidate's political committee shall be responsible for filing all reports required by law.
 - (2) 48-Hour Report. - A political committee, political party or affiliated party committee that receives a contribution or transfer of funds shall disclose within 48 hours of receipt a contribution or transfer of one thousand dollars (\$1,000) or more received before an election but after the period covered by the last report due before that election. The disclosure shall be by report to the State Board identifying the source and amount of the funds. The State Board shall specify the form and manner of making the report, including the reporting of in-kind contributions.

(3) Quarterly Reports. - During even-numbered years during which there is an election for that candidate or in which the campaign committee is supporting or opposing a candidate, the treasurer shall file a report by mailing or otherwise delivering it to the Board no later than seven working days after the end of each calendar quarter covering the prior calendar quarter, except that:

a.The report for the first quarter shall also cover the period in April through the seventeenth day before the primary, the first quarter report shall be due seven days after that date, and the second quarter report shall not include that period if a first quarter report was required to be filed; and

b.The report for the third quarter shall also cover the period in October through the seventeenth day before the election, the third quarter report shall be due seven days after that date, and the fourth quarter report shall not include that period if a third quarter report was required to be filed.

(4) Semiannual Reports. - If contributions are received or expenditures made for which no reports are otherwise required by this Article, any and all such contributions and expenditures shall be reported by the last Friday in July, covering the period through the last day of June, and shall be reported by the last Friday in January, covering the period through the last day of December.

§ 163-278.9(b) Except as otherwise provided in this Article, each report shall be current within seven days prior to the date the report is due and shall list all contributions received and expenditures made which have not been previously reported.

§ 163-278.9(c) Candidates and committees for municipal offices are not subject to subsections (a) and (b) of this section, unless they make contributions or expenditures concerning elections covered by this Part. Reports for those candidates and committees are covered by Part 2 of this Article.

§ 163-278.9(d) Notwithstanding subsections (a) through (b) of this section, any political party (including a State, district, county, or precinct committee thereof) which is required to file reports under those subsections and under the Federal Election Campaign Act of 1971, as amended (2 U.S.C. 434), shall instead of filing the reports required by those subsections, file with the State Board of Elections:

(1) The organizational report required by subsection (a)(1) of this section, and

- (2) A copy of each report required to be filed under 2 U.S.C. 434, such copy to be filed on the same day as the federal report is required to be filed.

§ 163-278.9(e) Any report filed under subsection (d) of this section may include matter required by the federal law but not required by this Article.

§ 163-278.9(f) Any report filed under subsection (d) of this section must contain all the information required by G.S. 163-278.11, notwithstanding that the federal law may set a higher reporting threshold.

§ 163-278.9(g) Any report filed under subsection (d) of this section may reflect the cumulative totals required by G.S. 163-278.11 in an attachment, if the federal law does not permit such information in the body of the report.

§ 163-278.9(h) Any report or attachment filed under subsection (d) of this section must be certified.

§ 163-278.9(i) Treasurers for each of the following entities shall electronically file each report required by this section that shows a cumulative total for the election cycle in excess of the stated amount in contributions, in expenditures, or in loans, according to rules adopted by the State Board of Elections:

- (1) A candidate for statewide office, if more than five thousand dollars (\$5,000).
- (2) A State, district, county, or precinct executive committee of a political party, or an affiliated party committee, if the committee makes contributions or independent expenditures in excess of five thousand dollars (\$5,000) that affect contests for statewide office.
- (3) A political committee that makes contributions in excess of five thousand dollars (\$5,000) to candidates for statewide office or makes independent expenditures in excess of five thousand dollars (\$5,000) that affect contests for statewide office.
- (4) All other political committees, if more than ten thousand dollars (\$10,000).

The State Board of Elections shall provide the software necessary to file an electronic report to a treasurer required to file an electronic report at no cost to the treasurer.

§ 163-278.9(j) All reports under this section must be filed by a treasurer or assistant treasurer who has completed all training as to the duties of the office required by G.S. 163-278.7(f).

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

Amendment lineage

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A horizontal timeline bar representing the period from 1973 to 2018. The bar is red and has vertical tick marks for every year. The years 1973, 1996, and 2018 are labeled at the bottom of the bar.

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. 163-278.10A	(a)	<i>"Except as provided in"</i>
G.S. 163-278.7(a)	(a)(1)	<i>"of the treasurer as required by"</i>
G.S. 163-278.7(b)	(a)(1)	<i>"the statement of organization required by"</i>
G.S. 163-278.11	(f)	<i>"contain all the information required by"</i>
G.S. 163-278.7(f)	(i)	<i>"duties of the office required by"</i>

Citation

FULL SECTION

N.C. Gen. Stat. § 163-278.9 (2018).

PINPOINT

N.C. Gen. Stat. § 163-278.9(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; 1975, c. 565, s. 1; 1979, c. 500, ss. 3, 16; c. 730; 1981, c. 837, s. 2; 1985, c. 164, ss. 1, 6-6.2; 1987 (Reg. Sess., 1988), c. 1028, s. 6; 1991 (Reg. Sess., 1992), c. 1032, s. 10A; 1997-515, ss. 1(a), 4(d1), 5(a), 12(a); 1999-31, s. 7(a), (b); 2001-235, s. 2; 2001-419, s. 7; 2001-487, s. 97(b); 2002-159, s. 21(d); 2006-195, ss. 5.1, 8; 2008-150, ss. 9(c), (d), 11(a); 2014-111, s. 18.5(a); 2015-258, s. 3(e); 2017-6, s. 3; 2018-146, s. 3.1(a), (b).)

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