



Political Action Committee (PAC) Financial Disclosures Quick Guide*

[20A-11 Part 6](#)

What to Report

PACs must report contributions (money received by the PAC) & expenditures (money spent by the PAC).

Contributions:

A PAC must report who donated money, how much they gave, and where they live. Anonymous contributions over \$50 may not be spent.

In addition to the regular report deadlines, each contribution must be saved to the financial ledger within 31 days of receiving it.

Name

Be sure to report the *actual* contributor.

- If the PAC uses a pass-through entity (e.g., PayPal, ActBlue, Square) to raise money, report the actual source of the contribution. The pass-through entity (PayPal) did not contribute to the PAC; Jane Doe contributed to the PAC using PayPal.

Address

“Address” is defined in [Utah Code](#) as “the number and street where an individual resides or where a reporting entity has its principal office.”

- Based on the statutory definition of "address," a PAC should report the street address of each contributor – not a P.O. Box.

Aggregating Small Contributions

A PAC is allowed to report contributions “in the aggregate” if a person does not donate more than \$50 to the PAC throughout a calendar year. Once a donor contributes more than \$50, he or she must be itemized on the PAC’s report with their name and street address.

Expenditures:

A PAC must report the date the expenditure was made, the reporting entity to whom the expenditure was made, and identify where the expenditure falls within a specified list of categories.

Detailed Listing

Expenditures must fall within one of the following categories:

- Advertising; association expense; campaign expense; constituent services; donations; loans; office; political support; return of a contribution; signature gathering; supplies; travel expenses; or other expenditures that do not fall within a specified category, followed by a description of the expenditure.

Name of Payee

The PAC must report the name of the reporting entity to which the expenditure was made.

- A “reporting entity” includes a candidate, a candidate’s personal campaign committee, a judge, a judge’s personal campaign committee, an officeholder, a party committee, a political action committee, a political issues committee, a corporation, or a labor organization.
- When reporting in-kind contributions, report the entity to whom the expenditure was ultimately disbursed, as well as the recipient of the in-kind contribution (this can be done in the description box).
- If a PAC officer is reimbursed for anything, be sure to list the ultimate payee as the Name of Payee, and not the name of the person who was reimbursed.

Independent Expenditures

Independent Expenditures must be identifiable on the financial ledger.

PICs

PACs may make expenditures to PICs but may not receive contributions from PICs.

How to Report

- Log on to [disclosures.utah.gov](#)
- Click on Financial Ledger
- Add contributions & expenditures (the ledger automatically updates once you save a contribution or expenditure)
- Click File Report

If you are a new user, please contact the Lieutenant Governor’s Office to get access to the PAC ledger.

When to Report

A PAC is required to file financial disclosure reports on [disclosures.utah.gov](#) once the PAC:

- Receives \$750 in contributions during a calendar year
- Spends \$750 during a calendar year

In addition to the regular report deadlines below, each contribution must be saved to the financial ledger within 31 days of receiving it.

Odd-Numbered Years

- September 30th
- 7 days before the general election
- January 10th of each year

*This guide is not a substitute for Utah State Code, and it is not intended to be comprehensive or an authoritative statement of law. For further legal information, please consult Utah State Code or other appropriate legal resources. The contents of this guide are subject to change by legislative or judicial action.



Political Action Committee (PAC) Financial Disclosures Quick Guide*

[20A-11 Part 6](#)

Even-Numbered Years

- 7 days before the convention(s) of the parties with which PACs have donated to a candidate
 - 7 days before the convention(s) of the major political parties
 - 7 days before the primary election
 - September 30th
 - 7 days before the general election
 - January 10th of each year
-

What if I Miss a Report?

Failure to file a required report by the deadline will result in a \$100 fine.

Statement of Organization & Updating Contact Information

Statement of Organization

Names and acronyms may not be similar to existing PACs.

Updating Contact Information

PACs are statutorily required to update their (officer) information with the Lieutenant Governor's Office within 10 days of a change of an officer.

To update PAC information:

- Log on to disclosures.utah.gov
 - Click Manage Folder
 - Click the red link that says Statement of Organization
 - Update the Statement with new officer information
-

Dissolving a PAC

Statement of Dissolution

A PAC that wishes to cease operations shall file a statement of dissolution of disclosures.utah.gov

Disposing of Remaining Funds

PACs may dispose of remaining money through the following:

- Returning money to donors
- Donating the money to the campaign account of a candidate or officeholder
- Donating the money to another PAC
- Donating the money to a political party
- Donating the money to a 501(c)3 organization
- Another lawful expenditure of the money for political purposes

*This guide is not a substitute for Utah State Code, and it is not intended to be comprehensive or an authoritative statement of law. For further legal information, please consult Utah State Code or other appropriate legal resources. The contents of this guide are subject to change by legislative or judicial action.

Email: disclosure@utah.gov

Phone: 801-538-1041

Guide updated December 2024