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Ohio Administrative Code

Rule 111:2-4-13 Accounting for contributions and expenditures.

Effective: November 8, 2026

The treasurer of a campaign committee, political action committee, ballot issue committee, political contributing entity, political party, or legislative campaign fund shall fulfill all record-keeping duties as set forth in this rule.

(A) Except as otherwise provided in paragraph (H) of this rule, an account of contributions shall be kept, by any reasonable accounting procedure, of all contributions received by or on behalf of the entity, regardless of the amount of the contribution received or the circumstances of where the contribution was received. The account shall include the name and street address of the contributor, the date the contribution was received, the form in which the contribution was received, and the amount of the contribution. The account shall also include all of the following:

(1) For contributions in excess of one hundred dollars received by a campaign committee of a statewide candidate or candidate for the office of member of the general assembly from two or more employees through a system of payroll deduction, the name and street address of each contributor, the date the contribution was received, the name of the contributors' employer, and the name of the contributors' labor organization, if any;

(2) For contributions received by a campaign committee of a statewide candidate or candidate for the office of member of the general assembly from any person in excess of one hundred dollars, the name of the contributor's employer or, if self-employed, the contributor's occupation;

(3) For contributions from a political action committee, the full name and street address of the political action committee, the registration number of the committee issued by the secretary of state under section 3517.10 of the Revised Code, if any, and the date of receipt, and amount of the contributions.

(B) An account shall be kept of all expenditures made by or on behalf of a campaign committee, political action committee, ballot issue committee, political contributing entity, political party, or legislative campaign fund. Such account shall consist of a record of all of the following:

(1) The name and address of every person or entity to whom any expenditure is made;

(2) The date, amount, and purpose of the expenditure. As used in this paragraph, "purpose" includes a brief statement or description of why the expenditure is made.

(C) In addition to the accounts that must be kept as provided in this rule, each campaign committee, political action committee, ballot issue committee, political party, political

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contributing entity, or legislative campaign fund shall retain all records related to its contribution and expenditure activity. These records shall include, but are not limited to, all of the following:

(1) All paper and/or electronic statements received from its campaign depository;

(2) Canceled checks or authentic facsimiles thereof, except that disbursements by share draft or check drawn on a credit union account shall be documented by providing a carbon copy of the share draft or check drawn on the credit union account along with a copy of the monthly account statement showing that the share draft or check was paid by the credit union;

(3) For credit card transactions, the monthly billing statement or customer receipt for each credit card transaction.

(D) The requirement of section 3517.10 of the Revised Code that every expenditure in excess of twenty-five dollars shall be vouched for, is satisfied by providing an original or photocopy of any of the following:

(1) A receipted bill; or

(2) A canceled check;

(3) An account statement, from the committee's financial institution, which contains the name of the payee, amount, date, and check number.

(E) In performing record-keeping duties, the treasurer or the treasurer's authorized agent shall use his or her best efforts to obtain, maintain, and submit the required information. If there is a showing that best efforts have been made, any records of an entity that is required to file a statement under section 3517.10 of the Revised Code shall be deemed to be in compliance with Chapter 3517. of the Revised Code. With regard to the requirements of this rule concerning receipts, invoices, and canceled checks, the treasurer will not be deemed to have exercised best efforts to obtain, maintain, and submit the records unless the treasurer has made at least one written attempt for each transaction to obtain a duplicate copy of the invoice, receipt, or canceled check.

(F) The treasurer shall preserve all records, both paper and electronic, and accounts required to be kept under this rule for six years after the statement to which such records and accounts relate has been filed.

(G) Except as otherwise provided in section 3517.108 of the Revised Code, contributions received by a candidate or by a candidate's campaign committee in a particular

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election period are deemed to have been made for the election period during which they were received.

(H) In accordance with division (L) of section 3517.10 of the Revised Code, paragraph (A) of this rule does not apply to contributions received by a political contributing entity from the dues, membership fees, or other assessments of its members or from its officeholders, shareholders, or employees to the extent that dues, membership fees, or other assessments may be aggregated for reporting purposes.

(I) Pursuant to division (B)(4) of section 3517.081 of the Revised Code, a candidate shall not become a beneficiary of a multi-beneficiary campaign committee without first terminating the candidate's individual campaign committee, if one exists, by doing any of the following in disposal of any remaining contributions:

(1) Giving the amount to the Ohio elections integrity commission fund;

(2) Giving the amount to individuals who made contributions as a refund of all or part of their contribution;

(3) Giving the amount to a corporation that is exempt from federal income taxation under subsection 501(a) and described in subsection 501(c) of the Internal Revenue Code. A candidate's individual campaign committee shall not contribute or transfer any contributions into any multi-beneficiary campaign committee by or for the benefit of that candidate.

(J) When terminating a multi-beneficiary campaign committee in accordance with division (B)(3)(a) of section 3517.081 of the Revised Code, the campaign committee shall dispose of any remaining contributions only by doing any of the following:

(1) Giving the amount to the Ohio elections integrity commission fund;

(2) Giving the amount to individuals who made contributions as a refund of all or part of their contribution;

(3) Giving the amount to a corporation that is exempt from federal income taxation under subsection 501(a) and described in subsection 501(c) of the Internal Revenue Code.

No contributions from the multi-beneficiary campaign committee shall be contributed or transferred into any candidate's individual campaign committee. This prohibition on a multi-beneficiary campaign committee contributing or transferring contributions into any candidate's individual campaign committee, as prescribed in division (B)(3)(b) of section 3517.081 of the Revised Code, applies only when the multi-beneficiary campaign committee is in the process

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of terminating in accordance with division (B)(3)(a) of section 3517.081 of the Revised Code and paragraph (J) of this rule.

(K) Pursuant to section 3517.081 of the Revised Code, each candidate shall have no more than one campaign committee. As prescribed by divisions (B)(3) and (B)(4) of section 3517.081 of the Revised Code and paragraphs (I) and (J) of this rule, no candidate may have, in concurrent operation, campaign committees for which the candidate is both the sole beneficiary in the case of an individual campaign committee and a beneficiary of a multi-beneficiary campaign committee.

(L) Contributions received or made by electronic means through an online payment processing application must provide for complete reporting of all disclosure requirements, including:

(1) Full name of contributor; and

(2) Complete street address of contributor; and

(3) Date of contribution; and

(4) Full amount of contribution as authorized by contributor; and

(5) Contributor employer (or, if self-employed, occupation, and business name), if applicable.

(M) When a contribution is received or made through an online payment processing portal, the recipient must disclose the full amount of the payment as a contribution.

(N) Any fee associated with the processing of the contribution must be disclosed as an offsetting expenditure. The fees assessed on multiple contributions made through an online payment processing portal during any reporting period may be aggregated for the purpose of disclosing as a single expenditure transaction. A committee that aggregates payment processing fees must attach a copy of the statement or accounting verifying the individual expenditures to the respective campaign finance statements.