

## 2025 OMAHA CANDIDATE BROCHURE

### Introduction

The Nebraska Accountability and Disclosure Commission has prepared this informational brochure for use by candidates seeking nomination or election in the 2025 Omaha City Elections. This brochure summarizes the obligations of all candidates under the Nebraska Political Accountability and Disclosure Act (NPADA) (§§49-1401 et. seq., Nebraska Revised Statutes). **All candidates and committee treasurers should carefully review this brochure.** Additionally, all candidates and committee treasurers should read the Candidate Committee Treasurer's Guide, a separate publication. **Candidates and their committee treasurers are responsible for compliance with the NPADA.**

**Reports Available:** Campaign statements and reports filed by candidates and others are public records available at the Commission office. They are also available on the FirstTuesday website at <https://nadc-e.nebraska.gov>. Statements and reports can be searched from the Commission website at <https://nadc.nebraska.gov>. Click on [View Campaign Filings](#) within the Campaign Finance section.

**Filing Reports and Statements:** Candidates may file required reports and statements in the FirstTuesday system at <https://nadc-e.nebraska.gov>. Please see section IX of this brochure. For those who prefer to file on paper, forms are available at <https://nadc.nebraska.gov/available-forms>.

**Publications:** Publications and Guides are available at <https://nadc.nebraska.gov/publications> or through the Commission website at <https://nadc.nebraska.gov> within the Campaign Finance section.

**Office Hours:** The Commission's office hours are 8:00 a.m. to 5:00 p.m. Central Time, Monday through Friday, State holidays excepted.

**Questions:** Questions should be directed by letter, email or telephone to the Commission at:

Nebraska Accountability and Disclosure Commission  
P.O. Box 95086  
Lincoln, NE 68509  
(402) 471-471-2522  
<https://nadc.nebraska.gov/staff>  
or main email at [nadc@nebraska.gov](mailto:nadc@nebraska.gov)

**Office Location:** 1225 L St. #400, Centre Terrace Building  
(Do not send U.S. Mail to this street address. It will be returned by the U.S. Postal Service.)

**Website:** <https://nadc.nebraska.gov>

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**NOTE:** The Commission is located at 1225 L Street, #400 in Lincoln. Do not send U.S Mail to this address. The US Postal Service will not deliver it. **The Commission’s mailing address is:**

**Nebraska Accountability and Disclosure Commission  
P.O. Box 95086  
Lincoln, NE 68509**

## SECTION I

### **Important Information At a Glance**

Important information at a glance:

- A committee is formed and subject to reporting requirements when more than \$5,000 is raised, received or expended in a calendar year for campaign purposes. This includes the candidate's own money. Upon exceeding the \$5,000 threshold, a Statement of Organization (Form A-1) must be filed. This may be filed in FirstTuesday. A filing fee of \$100.00 is required.
- Committees must keep detailed records of all contributions and all expenditures.
- Periodic campaign statements must be filed disclosing receipts and expenditures.
- Contributors must be listed on Schedules A or B of Campaign Statements (Form B-1) if they have contributed more than \$250.
- Expenditures of more than \$250 must be listed on Schedule D, Section 1. Unpaid bills/expenditures must be listed on Schedule D, Section 2.
- Failure to timely file required reports or statements subjects the committee and candidate to late filing fees and civil penalties.

## SECTION II

### **Statements of Financial Interests**

All candidates seeking any of the following offices in the 2025 Omaha City elections must have on file with the Commission a *Statement of Financial Interests* (NADC Form C-1) covering calendar year 2024:

- Mayor of Omaha
- Omaha City Council Member

**Note:** Candidates for the Omaha Airport Authority and Omaha Public Schools Board of Education are not required to file a Statement of Financial Interests.

### **Important information pertaining to Statements of Financial Interests.**

**Candidates who file to place their names on the ballot for election or reelection at the 2025 elections** must file their *Statement of Financial Interests* for calendar year 2024 with the Nebraska Accountability and Disclosure Commission by March 3, 2025. **If the Statement of Financial Interests is not timely filed, the candidate's name will not appear on the ballot.**

**Your Statement of Financial Interests must be complete.** In order for the Statement of Financial Interests to be accepted, it must be complete. That is, the correct calendar year must be entered at Item 5. All items of the statement must be completed. If you have nothing to report under any item, enter "None". This is a public document. The statement should cover calendar year 2024. See Filing Options-How to File on page 13.

## SECTION III

### Organizational Requirements

All candidates seeking elective office in the 2025 Omaha City Elections are subject to the campaign finance provisions of the Nebraska Political Accountability and Disclosure Act (NPADA).

**Who is a Candidate?** - A "candidate," as defined by the NPADA, is not limited to an individual who has filed for elective office. Any individual who receives a contribution or makes an expenditure, or gives consent for another to do so, with the intent of bringing about his or her nomination or election to an elective office is a "candidate," regardless of whether the specific office the individual will seek is known at the time the contribution is received or the expenditure is made.

**Recordkeeping, Contributions, Expenditures** - All candidates must keep records of contributions received and expenditures made. Under the NPADA, "contributions" are defined as money or anything of monetary value received by a candidate in support of his or her election. Contributions include the following:

- 1) The candidate's personal funds and/or property used for campaign purposes;
- 2) Loans received by the candidate for campaign purposes;
- 3) All funds, goods, and services received from others for campaign purposes; and
- 4) A pledge or promise of another to provide money or anything of ascertainable value for campaign purposes.

Under the NPADA, "expenditures" are defined as money or anything of monetary value paid by a candidate or with a candidate's knowledge in support of his or her election. A promise or pledge to pay is an expenditure made at the time the promise or pledge is made. **An unpaid campaign expense is considered an expenditure as of the date the obligation to pay is incurred even if payment is not yet due.**

**Formation of Candidate Committee** - A candidate committee is formed, by law, on the date a candidate first raises, receives, or spends more than **\$5,000** during any calendar year in support of his or her election.

**REMINDER: The candidate's personal funds and/or property used for campaign purposes are considered campaign contributions and campaign expenditures.** A candidate who finances his or her campaign solely with personal funds and spends more than \$5,000 during any calendar year has, by law, formed a candidate committee. A self-financing candidate must meet all of the requirements for formation of a committee, including the establishment of a separate depository account.

**Requirements for Formation of Committee** - Upon the formation of a candidate committee, the candidate must:

- Appoint a committee treasurer who is a qualified elector of the State of Nebraska. A candidate may serve as treasurer of his or her own committee. If there is no appointed treasurer, the candidate is the treasurer.
- Establish a separate account in a financial institution in Nebraska as an official depository of all contributions received by the candidate. All expenditures made by the candidate to support his or her election must be made from this account. Do not commingle these funds with any other funds.

Secondary accounts may also be established for the sole purpose of transferring funds to the official depository account. No expenditures may be made from any secondary account.

- File a *Statement of Organization of a Political Committee* (NADC Form A-1) with the Commission within ten days after the committee is formed by law (within ten days after exceeding the \$5,000 threshold or within two days as noted at SPECIAL PROVISION on page 7). **At the time of filing the committee must pay a filing fee of \$100.** The check or money order should be made payable to the State of Nebraska. A Statement of Organization is not considered “filed” if it is not accompanied by the filing fee.

See Filing Options- How to File on page 13.

**NOTE: Required filings which are not filed by the due date are subject to late filing fees.**

## SECTION IV

### Restrictions on Loans and Interest

**Loan Restrictions:** Under the NPADA, there are limits on the amount of loans a candidate and his or her candidate committee may receive for campaign purposes. These limits apply to two separate and distinct time periods. The first period covers the candidate committee until thirty days after its formation. The second period covers the candidate committee starting thirty-one days after its formation.

**LOAN LIMIT -- PERIOD 1:** **Prior to or during the first thirty days after its formation,** a candidate committee shall not accept loans totaling more than \$15,000.

**LOAN LIMIT -- PERIOD 2:** **Beginning with the thirty-first day after its formation,** a candidate committee shall not accept loans totaling more than fifty percent of the contributions of money, excluding the proceeds of loans, which the candidate committee has received. This restriction continues until the end of the term of office for which the candidate sought election, regardless of whether the candidate is elected to office.

EXAMPLE (Period 1): Candidate A's candidate committee was formed by law on June 15, 2024. As of July 15, 2024 [the last day of Period 1], Candidate A's committee was limited to a total of \$15,000 in campaign loans accepted, regardless of the amount of contributions of money other than proceeds of loans received by Candidate A's committee. (Contributions received by a candidate committee have no effect on that committee's loan limit for Period 1).

EXAMPLE (Period 2): Candidate A's candidate committee was formed by law on June 15, 2024. As of August 15, 2024, Candidate A's committee had received a total of \$10,000 in contributions of money other than proceeds from loans. As of August 15, 2024, Candidate A's committee was limited to \$5,000 [50% of \$10,000] in campaign loans accepted on or after July 16, 2024 [the first day of Period 2], regardless of the amount of loans received by Candidate A's committee prior to July 16, 2024. (Loans received by a committee during Period 1 have no effect on that committee's loan limit for Period 2).

**Interest Payment Restrictions:** A candidate committee may not pay interest on a campaign loan it has received from the candidate, from a member of the candidate's immediate family, or from a business with which the candidate is associated.

The candidate's immediate family includes a child residing in the candidate's household, the candidate's spouse, or an individual claimed by the candidate or his/her spouse as a dependent for federal income tax purposes.

A "business" is defined as any corporation, partnership, limited liability company, sole proprietorship, firm, enterprise, franchise, association, organization, self-employed individual, holding company, joint stock company, receivership, trust, activity, or entity. Non-profit entities are included in the definition of "business".

A business with which the candidate is associated includes a business in which the candidate is a partner, limited liability company member, director, or officer. A business with which the candidate is associated also includes a business in which the candidate or a member of the candidate's immediate family is a stockholder of:

- closed corporation stock with a fair market value of \$1,000 or more;
- closed corporation stock which represents more than a five percent equity interest;
- publicly traded stock with a fair market value of \$10,000 or more; or
- publicly traded stock which represents more than a ten percent equity interest.

## SECTION V

### **Campaign Reporting Requirements of Candidate Committees**

This section outlines campaign finance reports which candidate committees are required to file. These filings must be made with the Commission. Filings may be made on paper, by email, by fax or electronically using the Commission's FirstTuesday system. For more information on how to file, see Filing Options-How to File and What is Considered Timely Filing in Section VIII.

**Statement of Organization of a Political Committee (NADC Form A-1):** The Statement of Organization registers a candidate committee with the Commission. A candidate committee must file its Statement of Organization within ten days after the committee is formed by law (within ten days after exceeding \$5,000 in receipts or expenditures in a calendar year). A candidate committee's failure to file a required Statement of Organization is subject to late filing fees, and may also result in civil penalties. **At the time of filing the committee must submit a filing fee of \$100.** The check or money order should be made payable to State of Nebraska. **A Statement of Organization is not considered filed until both the statement and the filing fee have been received by the Commission.** Candidate committees should complete sections 1, 2, 3, 4, 6, 7, 8 and 9 of Form A-1.

A *Statement of Organization* filed by U.S. Mail is considered timely filed if both the statement and the \$100 filing fee are received at the Commission's office or legibly postmarked by the U.S. Postal Service on or before its due date.

A *Statement of Organization* filed by private delivery service or by hand delivery is considered filed on the date both the statement and the \$100 filing fee are physically received at the Commission office. The Commission's office hours for receiving deliveries of reports and statements are 8:00 a.m. to 5:00 p.m. Central Time, Monday through Friday, State holidays excepted.

A *Statement of Organization* filed electronically is considered received when submitted into the Commission's electronic filing system. Emailed and faxed *Statements of Organization* are considered received when they appear in the Commission's email/fax system. Electronic, emailed and faxed filings are considered timely filed if received by the Commission at or before 11:59 p.m. on the date due **and** the \$100 filing fee has been paid.

Any candidate committee which does not file its Statement of Organization in a timely manner is subject to late filing fees of \$25 per day for each day the statement remains not filed, not to exceed \$750 plus interest. In addition, any candidate committee's failure to file a required Statement of Organization may result in a civil penalty of up to \$5,000. State law makes the candidate personally liable for the payment of any late fees, civil penalties and interest in the event that the committee does not make full payment.

**SPECIAL PROVISION:** During the 30 days immediately preceding the election, a candidate committee must file its Statement of Organization within **2 days** after the committee is formed. For the Omaha Primary Election, the 2 day provision applies from March 2 to March 31, 2025, inclusive. For the Omaha General Election, the 2 day provision applies from April 13 to May 12, 2025, inclusive. During these periods the late filing fee for failing to timely file a Statement of Organization is \$100 per day not to exceed \$1,000.

Any changes to your information included in the Statement of Organization must be reported to the Commission. These changes are due by the next campaign statement filing due date and are also subject to late filing fees. These changes must be provided in writing, reported on an amended Statement of Organization, or reported on a *Campaign Statement*. **It is important that a candidate committee report any changes of the committee's address or treasurer.** This helps ensure that the committee receives important notices from the Commission.

**Once formed, a candidate committee remains in existence until the committee is formally dissolved.** Under the NPADA, a candidate committee remains in existence and subject to all filing requirements of the NPADA **unless and until** a *Statement of Dissolution of a Political Committee* (NADC Form A-2) is filed by the committee and accepted by the Commission.

Incumbent officeholders and candidates active in prior elections who are not sure whether their candidate committees are dissolved should contact the Commission. **A candidate committee which is inactive but not dissolved is subject to all filing requirements.**

**Election year Campaign Statement (NADC Form B-1):** Candidate committees of candidates seeking office in the 2025 Omaha elections must file *Campaign Statements*. A campaign statement is a public document which discloses who has made contributions to the candidate committee and the amount of contributions. Campaign statements also disclose expenditures made by the committee. Campaign statements must be filed according to the following schedule:

**Omaha Primary Election (April 1, 2025)**

<u>Report</u>	<u>Due Date</u>	<u>Reporting Period</u>
1st Primary Statement	March 3, 2025	through February 25, 2025
2nd Primary Statement	March 24, 2025	February 26 through March 17, 2025
*Post Primary Statement	May 12, 2025	March 18 through May 6, 2025

\*Candidates who advance to the General Election should not file a Post Primary Statement

**Omaha General Election (May 13, 2025)**

<u>Report</u>	<u>Due Date</u>	<u>Reporting Period</u>
1st General Statement	NOT REQUIRED	
2nd General Statement	May 5, 2025	March 18 through April 28, 2025
Post General Statement	June 23, 2025	April 29 through June 17, 2025
Postelection Close-Out Annual	January 31, 2026	Day after last filing to December 31, 2025

**Period Covered by Campaign Statements:** The reporting period for a *Campaign Statement* begins with the day after the closing date of the committee's previous *Campaign Statement* and ends with the closing date of the *Campaign Statement* due. For candidate committees which are filing their first *Campaign Statement*, the reporting period begins with the date money was first raised, received, or expended.

Candidate committees which are formed by law after the closing date of one or more of the statements for an election must file the *Campaign Statement* next due and all subsequent filings for that election. **EXAMPLE:** Candidate B's candidate committee is formed by law on March 15, 2025. The first *Campaign Statement* required to be filed by Candidate B's committee would be the 2nd Primary Statement due March 24, 2025.



Candidate committees of candidates who do not advance to the General Election are not required to file *Campaign Statements* for the General Election.

See Section VIII- Filing Options-How to File and What is Considered Timely Filing.

Any candidate committee which does not file a *Campaign Statement* in a timely manner is subject to late filing fees of \$25 per day for each day the statement remains not filed, not to exceed \$750 plus interest. In addition, any candidate committee's failure to file a required *Campaign Statement* may result in a civil penalty of up to \$5,000. State law makes the candidate personally liable for the payment of any late fees, civil penalties and interest in the event that the committee does not make full payment.

**Special Note to Committees Using the Services of Advertising Agencies or Reimbursing Others for Expenditures Incurred on Behalf of the Committee:** An advertising agency (or other independent agent or contractor) shall not make any expenditure on behalf of a candidate committee unless the candidate committee reports the expenditure as if made directly by the committee, or unless the advertising agency (or agent or contractor) files an Agent's Expenditure Report (Form B-10). The advertising agency (or agent or contractor) must either provide the candidate committee with all the information the committee is required to report or file an Agent's Expenditure Report. Candidate committees should make sure that their advertising agencies (or agents or contractors) understand this requirement.

Likewise, reimbursements made to others for expenses incurred on behalf of the committee must include the full name and street address of the payee and the name and address of the actual provider of the goods or services.

**Annual Campaign Statement:** All candidate committees must file an *Annual Campaign Statement* for each calendar year in which the committee was not required to file election period *Campaign Statements*. The reporting period for an *Annual Campaign Statement* is generally the calendar year. The due date of an *Annual Campaign Statement* is January 31 of the following year or on the next business day if the 31<sup>st</sup> falls on a weekend or state holiday.

All candidate committees running in 2025 in existence as of December 31, 2024 must file an *Annual Campaign Statement* for calendar year 2024 on or before January 31, 2025.

See Section VIII- Filing Options-How to File and What is a Timely Filing.

**Report of Late Contribution (NADC Form B-5):** Under the NPADA, a "late contribution" is defined as a contribution (including an in-kind contribution, a loan or a pledge) of \$1,000 or more received from a single source (including the candidate) during the 14 day period immediately preceding an election. For the 2025 Omaha Primary Election, this period runs from March 18, 2025 through March 31, 2025. For the 2025 Omaha General Election, this period runs from April 29, 2025 through May 12, 2025.

Any candidate committee of a candidate seeking office in the 2025 Omaha Elections which receives

a late contribution must file a *Report of Late Contribution* within **two** days after the contribution is received by the committee.

Any candidate committee which does not file a *Report of Late Contribution* in a timely manner is subject to late filing fees of \$100 per day for each of the first 10 days the report remains not filed. Beginning on the 11<sup>th</sup> day an additional daily late fee of 1% of the amount to be disclosed by the report is assessed, not to exceed 10%. In addition, any candidate committee's failure to file a required *Report of Late Contribution* may result in a civil penalty of up to \$5,000. Interest accrues on unpaid late fees and civil penalties. State law makes the candidate personally liable for late fees, civil penalties and interest if these are not paid by the committee.

***Statement of Dissolution of a Political Committee (NADC Form A-2):*** Once formed, a candidate committee remains in existence until it is formally dissolved. Any candidate who is not elected to office may wish to dissolve his or her candidate committee. A candidate committee may dissolve if the committee:

- 1) Does not expect to receive additional contributions;
- 2) Has paid or resolved all of its outstanding debts and obligations; and
- 3) Has disposed of all unexpended funds and any other assets of the committee.

To begin the dissolution process, the candidate committee must file a Statement of Dissolution along with a final *Campaign Statement* which shows that the committee has no remaining obligations or assets. The candidate committee is not dissolved until its Statement of Dissolution is accepted by the Commission. The Commission will advise you by letter of its acceptance of the dissolution.

NOTE: An incumbent officeholder may not dissolve his or her candidate committee except under certain circumstances. Any incumbent officeholder who wishes to dissolve his or her candidate committee should contact the Commission for further information.

## SECTION VI

### IMPORTANT TERMS

**Candidate-** A "candidate," as defined by the NPADA, is not limited to an individual who has filed for elective office. Any individual who receives a contribution or makes an expenditure, or gives consent for another to do so, with the intent of bringing about his or her nomination or election to an elective office is a "candidate," regardless of whether the specific office the individual will seek is known at the time the contribution is received or the expenditure is made.

**Candidate Committee-** The committee designated by a candidate as his or her committee formed for the purpose of seeking public office. The committee is presumed by law to be under the control of the candidate. Note that a candidate committee is a separate entity from the candidate.

**Contribution-** A contribution is money or anything of monetary value received by the candidate or committee to support the candidate's nomination or election.

**Expenditure-** An expenditure is money or anything of monetary value spent to support the nomination or election of the candidate.

**In-Kind Contribution-** A contribution to the candidate or committee consisting of goods or services rather than money. Example: a supporter provides the candidate with office space for the use by the candidate's campaign. This is an in-kind contribution.

**Pledge-** A pledge is a promise of a contribution to be provided at a later date. It is reportable as a contribution when the pledge is made.

**Independent Expenditure-** For the purposes of a candidate committee, an independent expenditure is an expenditure by another person or committee which is not considered a contribution to the candidate committee as it is not requested by or coordinated with the candidate committee. Often an independent expenditure is in opposition to a candidate but sometimes it may be in support of a candidate.

**3<sup>rd</sup> Party Payee-** A 3<sup>rd</sup> party payee is an additional individual or entity who receives payment: a) from one of the committee's direct payees; b) from one of the committee's unpaid vendors; or c) from one of the committee's in-kind contributors for items, goods, or services for the campaign.

Example #1: The committee hires a media consultant, Acme Company. Acme Company pays WXYZ Radio for radio advertising for the candidate. WXYZ Radio is a 3<sup>rd</sup> party payee. Acme is the direct payee or agent.

Example #2: The candidate uses his or her own money to purchase campaign sign materials from TUV Hardware Company. TUV Hardware Company is a 3<sup>rd</sup> party payee.

Information about and payments to 3<sup>rd</sup> party payees must be disclosed on Schedule D, Section 3 of the campaign statement.

## SECTION VII

### Contents of Campaign Statements (Form B-1)

#### General Information, Page 1

Complete all sections of page 1. Be sure that names, addresses, telephone numbers and email addresses in Item 1 are current and accurate. Be sure that you check the appropriate box under Item 3.

#### Financial Summary, Page 2

All financial transactions that occurred during the reporting period must be included in the Financial Summary. Be sure to include the information reported on Schedules A, B, C and D.

### Schedule A – Individual Contributors Detail

On Schedule A list the full name and street address of any individual who contributed more than \$250. Include the amount of the contribution and the date of the contribution. Schedule A is cumulative during the calendar year. If an individual makes a small contribution and later makes another contribution which combined are more than \$250, both contributions need to be reported. The names of the contributors and other information must be relisted on subsequent campaign statements during the election year. Contributions from entities (corporations, PAC, political parties, unions, etc.) should not be reported on Schedule A. Contributions reportable on this schedule include, money, in-kind and pledges.

**A Note about Checks from Joint Accounts:** If a contribution check is written on a joint account, the contribution is considered to be from the person who signed the check. Only the person signing the check should be listed on schedule A as a contributor. Both parties should not be listed as contributors.

### Schedule B – Entity Contributors Detail

On Schedule B list the full name and street address of any entity which contributed more than \$250. An entity is any contributor other than an individual. The term includes, but is not limited to, corporations, LLP's, LLC's, unions, PACs, political parties and other organizational contributors. Include the amount of the contribution and the date of the contribution. Schedule B is cumulative during the calendar year. If an entity makes a small contribution and later makes another contribution which combined are more than \$250, both contributions need to be reported. The names of the contributors and other information must be relisted on subsequent campaign statements during the election year. Contributions from individuals should not be reported on Schedule B. Contributions reportable on this schedule include, money, in-kind and pledges.

### Schedule C, Section 1 - Loans

On Schedule C, Section 1, list the name and street address of anyone making a loan to the committee. Show the amount and the date of the loan, the amount repaid or forgiven and the remaining balance.

### Schedule C, Section 2 – Miscellaneous Transactions

On Schedule C, Section 2 list any miscellaneous transactions not reported elsewhere that affect the cash balance of the committee or that explain an unusual transaction. In some cases, these transactions must also be reported on the “Adjustments For Cash Receipts” line, found on the Financial Summary Page on page 2. Do not list amounts from those who have given 250 and less on this schedule, those amounts may be reported on Schedules A and B and should be included in the Summary Of Receipts Lines 2(B) and 2(C). Additionally, do not list amounts for those who were paid 250 or less on this schedule, those amounts may be reported on Schedule D, Section 1 and should be included in the Summary of Expenditures Line 14.

### Schedule C, Section 3 – Unpaid Pledges Receivable

On Schedule C, Section 3, list all pledges until they have been paid off.

### Schedule D, Section 1 – Expenditures Detail

On Schedule D, Section 1 list the full name and street address of any person who was paid more than \$250 during the reporting period in exchange for goods and services to the committee. The amount and date of the expenditure and a description of the goods or services received or the purpose for which the expenditure was made should be disclosed. Only expenditures incurred during the reporting period are disclosed.

### Schedule D, Section 2 – Unpaid Expenditures Detail

On Schedule D, Section 2 report accounts payable by the committee. An account payable includes an expense incurred by the committee even if payment is not yet due. The amount and date incurred of the unpaid expenditure and a description of the goods or services received or the purpose for which the expenditure was incurred should be disclosed. Report the name and street address of the person to whom the payable is owed. If the exact amount payable is not known, an estimate should be provided.

### Schedule D, Section 3 – 3<sup>rd</sup> party payees

On Schedule D, Section 3 disclose all 3<sup>rd</sup> Party Payee transactions. Be sure to reference the agent (the related direct payee, unpaid vendor, or in-kind contributor) in the description.

## **SECTION VIII**

### **Filing Options-How to File and What is Considered a Timely Filing**

Filings may be submitted in one of six ways. They are: a) electronic filing through the FirstTuesday program; b) by email; c) by fax; d) on paper mailed via U.S. Mail; e) on paper sent via private delivery service; and f) on paper hand delivered to the NADC office.

#### Electronic Filing- FirstTuesday

Candidate committees may file their Statement of Organization, Campaign Statements and other campaign related reports electronically in the Commission's FirstTuesday system. A filing is considered timely filed if it arrives in FirstTuesday at or before 11:59 p.m. on the date due.

For information on using FirstTuesday, go to FirstTuesday Electronic Filing System on page 14.

#### Emailed and Faxed Filings

To file by email: 1) Download the appropriate reporting form from the Commission's website; 2) Complete the form; and 3) Attach the completed form to an email. In the alternative, you may print the form; scan the completed form and send as an email attachment. Note a completed form requires a signature if there is a space designated for a signature.

**Emails should be directed to [nadc@nebraska.gov](mailto:nadc@nebraska.gov).**

To file by fax: 1) Complete the appropriate form; and 2) Fax the filing to 402-471-6599. Faxes to the Commission are received in its email system.

A faxed or emailed filing is considered received when it arrives in the Commission email system. A faxed or emailed report is considered timely filed if it is received in the Commission email system at or before 11:59 p.m. on the date due.

### Paper Filings

The Commission accepts filings made on paper. If filing by U.S. Mail, direct your filing to:

Nebraska Accountability and Disclosure Commission  
P.O. Box 95086  
Lincoln, NE 68509

**Important:** Do not use the Commission's street address in any way for U.S. Mail. It will be returned to you by the Post Office. **Use only the post office box.** The Commission considers a filing to be a timely if it is received in the Commission's office or postmarked by the U.S. Postal Service on or before its due date

Filing by private delivery service or hand delivery: Deliveries should be directed to Nebraska Accountability and Disclosure Commission, 1225 L Street, Suite 400, Lincoln, Nebraska. Do not send U.S. Mail to this address. A report or statement delivered in this manner is considered filed when physically received at the Commission office. Office hours are 8:00 a.m. to 5:00 p.m. Central Time, Monday through Friday, State holidays excepted.

## SECTION IX

### FirstTuesday Electronic Filing System

FirstTuesday is an electronic filing system through which candidates may file Statements of Financial Interests, Statements of Organization, campaign statements and other campaign related reports and statements. Electronic Filing Guides are available at <https://nadc.nebraska.gov/publications>.

### New Committees - How to Establish a FirstTuesday Account

**NOTE:** If your committee has previously filed or registered on paper but you are using FirstTuesday for the first time, please contact [nadc@nebraska.gov](mailto:nadc@nebraska.gov) to obtain your credentials.

- Go to <https://nadc-e.nebraska.gov>. Click on the Registration tab towards the top of the page. Select Candidate Committee and click on Register. Complete the registration page and click submit. After the Commission approves your registration, you will receive credentials via email (address may include NECF).

### **Logging In (for the first time)**

• Go to <https://nadc-e.nebraska.gov>. Click on the Filer Login tab and enter the credentials that you received via email. The system will prompt you to create a new password along with a security question and answer for future password recovery. Then click submit. You will be returned to the log in page where you can enter your User Name and the new Password you created.

### **How to Login to Your FirstTuesday Account (at any time)**

To log in any time, go to <https://nadc-e.nebraska.gov>. Click on the Filer Login tab and enter your credentials. You will then land on your Entity Overview Page.

### **The Advantages of Using FirstTuesday**

A candidate committee which files its statements and reports in FirstTuesday:

- Receives electronic reminders of upcoming filing dates for campaign statements;
- May enter campaign contributions and expenditures in FirstTuesday throughout the reporting period such that the campaign statement is substantially complete on the closing date;
- Transactions that are entered do not have to be entered again. Any required filings will automatically be created based on the entered transactions.
- May submit its filing up until 11:59 p.m. Central Time on the date due;
- Receives an electronic notice that its filing has been accepted;
- Receives an electronic reminder the day after the due date of a campaign statement if the statement is not timely filed, thereby potentially reducing the amount of late filing fees.

Electronic Filing Guides are available at <https://nadc.nebraska.gov/publications> or from the Commission website [nadc.nebraska.gov](http://nadc.nebraska.gov) by going to the Campaign Finance section and clicking on Publications, Brochures, and Guides. Questions and requests for assistance may be directed to the Commission at 402-471-2522.

## SECTION X

### **Depository, Contributions and Record Keeping Requirements**

Each candidate committee shall designate one account in a financial institution in Nebraska as the committee's official depository for the purpose of depositing all campaign contributions which it receives in the form of or converts to money, checks, or other negotiable instruments, and for the purpose of making all campaign expenditures. No expenditure shall be made by a candidate committee without the authorization of the committee's treasurer or assistant treasurer. Contributions received or expenditures made by a candidate or a candidate's agent shall be considered received or made by the candidate committee.

Contributions received by a candidate committee shall not be commingled with any funds of the candidate, the committee treasurer, an agent of either, or any other person.

Contributions of more than \$50 must be received by check, money order, credit card or other written instrument. Contributions of more than \$50 in currency cannot be accepted. Anonymous contributions cannot be retained. They must be donated to a tax-exempt charitable organization and a receipt must be obtained.

The treasurer of a candidate committee shall maintain detailed records and adequate supporting documentation of all contributions received by the committee. This includes cash contributions, in-kind contributions, pledged contributions, earmarked contributions (contributions received through a third party), and loans. **The treasurer must keep records of all committee receipts and all committee expenditures.**

Contributions received by the candidate or by an agent of either the candidate or the committee treasurer must be promptly reported to the committee treasurer.

**IMPORTANT:** Under the NPADA, the receipt date of a contribution for reporting purposes is the date the contribution was received by the candidate, the committee treasurer, or an agent of the committee. The receipt date is not determined by the date of deposit or the date of the check. A pledged contribution is considered a contribution received on the date that the pledge is made.

**EXAMPLE:** Candidate C receives a \$300.00 monetary contribution on March 16, 2025, but does not deposit this contribution into his or her committee's campaign account until March 25, 2025. This contribution is considered received by Candidate C's committee on March 16, 2025, and must be reported on the committee's 2nd Primary Statement filed by Candidate C's committee.

The treasurer of a candidate committee should use the committee's records to help ensure that the committee does not exceed the loan limitations of the NPADA.

The treasurer of a candidate committee shall maintain detailed records and adequate supporting documentation of all expenditures made by the committee.

A candidate committee must maintain its records for a period of five years after the committee is formally dissolved.



## SECTION XI

### Campaign Advertising Requirements

**Identification of Campaign Advertising:** Printed materials which refer to a candidate's campaign must contain the name and street address of the person or committee that paid for those materials. This identification is known as a disclaimer. A post office box is not sufficient. A street address is required. If the person who paid for the materials acted at the direction of or received reimbursement from a candidate committee, the candidate committee is considered to have paid for the materials. The following is an example of a disclaimer for printed materials that complies with the law:

Paid for by the Sam Jones Election Committee  
1234 North 12<sup>th</sup> Street  
Anywhere, NE 68000

Television and radio advertisements must include the name of the person or committee who paid for the ads. The person's or committee's street address need not be included in the ad if the station(s) running the ad agree to keep the person's or committee's name and street address on file and available to the public for six months after the advertisement runs. If the person who paid for the advertisement acted at the direction of or received reimbursement from a candidate committee, the candidate committee is considered to have paid for the advertisement.

A message relating to a candidate or ballot question disseminated by any electronic means, including the internet or email shall include the name of the person making the expenditure. If the person sending the message acted at the direction of or received reimbursement from a candidate committee, the candidate committee is considered to have paid for the message.

A prerecorded message relating to a candidate or ballot question disseminated by any means of telecommunication shall include the name of the person or committee who paid for the message. The identification shall immediately precede the message. These calls can be made only between the hours of 8:00 a.m. and 9:00 p.m. at the location of the person receiving the message. A person or committee disseminating by any means of telecommunication a message not prerecorded relating to a candidate or ballot question shall disclose the name of the person or committee paying for the message upon the request of the recipient of the message. If the message is disseminated through an agent or employee of the person or committee making the expenditure for the message, the disclosure shall be of the identity of the person or committee making the expenditure.

NOTE: Nebraska State Law requires the registration of automatic dialing machines. For information on registration contact the Nebraska Public Service Commission at 1200 "N" Street, Suite 300, Omaha, NE 68508. The telephone number is 402-471-3101 and the web address is <https://psc.nebraska.gov>.

Any candidate who uses only his or her own personal resources to pay for campaign advertising and does not have a candidate committee (has not exceeded \$5,000 of receipts or expenditures) is exempt from the requirements to identify campaign advertising. A candidate's exemption ends if and when that candidate forms a candidate committee by law.

Certain items which are printed or reproduced at the request of the candidate or committee are exempt from the identification requirements. Exempt items include windshield stickers, yard signs, bumper stickers, campaign buttons, balloons, billboards, and other items as specified in Commission Rule 8.

For further information regarding campaign advertising requirements, please refer to the copy of Commission Rule 8 which is included in this brochure.

## SECTION XII

### **Reporting Requirements of Others**

**IMPORTANT:** In every election cycle there are contributors who have never previously made a campaign contribution. These contributors may have reporting obligations, but be unaware of them. Protect your contributors from late filing fees and civil penalties by advising them of their reporting requirements. See Section VIII- Filing Options-How to File and What is Considered a Timely Filing.

***Report of Political Contributions of a Corporation, Union or Other Entity (NADC Form B-7):*** Any corporation, labor organization, limited liability company (LLC), limited liability partnership (LLP) or industry, trade, or professional association which is either organized under the laws of the State of Nebraska (including any corporation registered with the Nebraska Secretary of State's office) or does business within the State of Nebraska is required to report political contributions of more than \$250 to the Commission. This includes any direct contribution (cash, pledge, or loan) to, in-kind contribution to, or independent expenditure in support of or in opposition to a candidate committee.

The contributor is responsible for filing this report. However, **candidates should inform business-type contributors of this requirement** and consider giving them a blank copy of NADC Form B-7. A contributor's failure to file this report as required is subject to late filing fees, and may also result in civil and/or criminal penalties.

***Major Out-of-State Contribution Report (NADC Form B-9):*** Under the NPADA, a "major out-of-state contributor" is defined as a corporation, union, industry association, trade association, or professional association which is not organized under the laws of Nebraska and makes contributions or expenditures totaling more than \$10,000 during any calendar year. "Major out-of-state contributor" does not include: a person who files B-7 reports with the Commission; a committee registered with the Commission; or a committee registered with the Federal Election Commission. Any "major out-of-state contributor" is required to report its political contributions to the Commission.

The contributor is responsible for filing this report. However, candidates should inform their out-of-state contributors of this requirement and consider giving them a blank copy of NADC Form B-9. A contributor's failure to file this report as required is subject to severe late filing fees, and may also result in civil penalties.

***Report of Earmarked Contribution (NADC Form B-3):*** Any person or committee who acts as an intermediary or agent for a contribution "earmarked" to a candidate committee is required to report the actual source of such a contribution to the Commission. Under the NPADA, a completed copy of

this form must also be filed with the candidate committee when an "earmarked" contribution is made. **Note:** This report is required for **any** contribution amount. There is no threshold.

The intermediary or agent is responsible for filing this report. However, candidates should inform the intermediary or agent of this requirement. An intermediary's or agent's failure to file this report as required is subject to late filing fees, and may also result in civil and/or criminal penalties.

**Report of Independent Expenditure (NADC Form B-6):** Under the NPADA, an "independent expenditure" is defined as an expenditure to influence an election which is not a contribution to a committee and which is not made at the direction of, under the control of, or with the cooperation of another person. An independent expenditure supporting a candidate is an expenditure which is made by a person which is not at the direction of, under the control of, or with the cooperation of, the candidate, the candidate's committee, or the candidate's agents.

Committees [political party committees and PACs or separate segregated political funds] should report independent expenditures on their *Campaign Statements*. Corporations, labor organizations, limited liability companies, limited partnerships and industry, trade, or professional associations should report independent expenditures on their *Reports of Political Contributions of a Corporation, Union or Other Entity* or on their *Major Out-of-State Contribution Reports*.

Any person, **other than** a committee, corporation, labor organization, limited liability company, limited liability partnership or an industry, trade, or professional association, who makes an independent expenditure of more than \$250 to support or oppose a candidate's election, must report an independent expenditure on NADC Form B-6.

The person making the independent expenditure is responsible for filing this report. Any such person's failure to file this report as required is subject to late filing fees, and may also result in civil and/or criminal penalties.

**Report of Late Independent Expenditures (NADC Form B-11):** The NPADA defines a late independent expenditure as an independent expenditure of \$1,000 or more made by an independent committee (a PAC), during the 14 days immediately preceding the election, to support or oppose the nomination or election of a candidate. For the 2025 Omaha Primary Election, this period runs from March 18, 2025 through March 31, 2025. For the Omaha General Election, this period runs from April 29, 2025 through May 12, 2025. A Report of Late Independent Expenditure must be filed with the Commission within two days after the late independent expenditure is made. The committee making the independent expenditure is responsible for filing the report. Failure to timely file may result in late filing fees and civil penalties.

## SECTION XIII

### Reporting Forms and Commission Rule 8

All reporting forms are available from the Commission office and on the Commission website. **Forms may be downloaded to your personal computer from the Commission's website at <http://nadc.nebraska.gov>.** Click on Campaign Finance at the top of the homepage. Then click on Forms and Electronic Filing Information. Once downloaded, you may complete the form on your personal computer and print it.

Commission Rule 8, Designation of Printed or Reproduced Items Exempt from Disclaimer Requirements and Rules and Regulations on the Size and Placement of Disclaimers, appears below. The text of Commission Rule 8 may also be found on the Commission's website at <http://nadc.nebraska.gov>.

#### **TITLE 4 - NEBRASKA ACCOUNTABILITY AND DISCLOSURE COMMISSION**

#### **CHAPTER 8 - DESIGNATION OF PRINTED OR REPRODUCED ITEMS EXEMPT FROM DISCLAIMER REQUIREMENTS AND RULES AND REGULATIONS ON THE SIZE AND PLACEMENT OF DISCLAIMERS.**

(Adopted September 11, 1987 and amended on October 19, 1990)

#### **STATUTORY AUTHORITY**

This rule is adopted pursuant to the provisions of section 49-14,123(1) and section 49-1474.01.

8-(1) **Scope and Application:** This rule designates the items relating to a candidate or a committee which are printed or reproduced at the request of a candidate or committee which are exempt from the disclaimer requirements of section 49-1474.01 and establishes rules and regulations determining the size and placement of disclaimers on non-exempt items relating to a candidate or committee which are printed or reproduced at the request of such a candidate or committee.

8-(2) **Designation:** Pursuant to section 49-1474.01(2) the following items relating to a candidate or committee which are printed or reproduced at the request of such candidate or committee are exempt from the disclaimer requirements of section 49-1474.01(1): windshield stickers, yard signs, bumper stickers, campaign buttons, balloons, Christmas cards, address books, ashtrays, badges & badgeholders, cigarette lighters, clothespins, T-shirts, coasters, combs, cups, earrings, emeryboards, envelopes, erasers, flyswatters, frisbees, glasses, golf balls, golf tees, hats, horns, icescrapers, keyrings, knives, letter openers, magnifying glasses, matchbooks, mini-pocket calculators, nailclippers, nailfiles, napkins, noisemakers, paper & plastic cups, paper & plastic plates, paperweights, pencils, pendants, pennants, pens, pinwheels, plastic table wear, pocket protectors, potholders, ribbons, rulers, shoehorns, staple removers, sunglasses, sunvisors, swizzle sticks, tickets to fundraisers, whistles, billboards, electronic signs, palm or business cards, magnetic stickers, bookmarkers.

8-(3) **Size:** Disclaimers on non-exempt items relating to a candidate or committee which are reproduced or printed at the request of such candidate or committee shall be of such size so as to be legible.

8-(4) **Placement:** The disclaimer on printed material shall clearly state in an area apart from any text the name and street address of the person paying for the production, distribution or printing of the printed material.

8-(5) **Printed Material With More Than One Page:** Printed material requiring a disclaimer containing more than one page need only contain the disclaimer on one page of the printed material if the pages of the printed material are taped together, stapled together, or otherwise bound together, or if it clearly appears that the multiple pages of the printed material constitute one document such as by consecutive numbering of pages. Inserts or appendices must contain a separate disclaimer unless physically attached to material containing a disclaimer.

8-(6) **Envelopes:** A disclaimer appearing on an envelope containing political material does not constitute a proper disclaimer on the political material. There is no requirement that a disclaimer appear on an envelope containing printed material.

8-(7) **Person Paying For the Production, Distribution or Posting of Printed Material:** If an individual acts as an agent for another in paying for the printing, production, distribution or posting of printed political materials or is to be reimbursed by another for the payment, that individual is not the person paying for the production, distribution or posting of political material. The ultimate source of the payment is the person who pays for the production, distribution or posting of printed material.