

General Information - Filing Requirements

A. Who Should File:

An Independent Committee (a PAC) including a separate segregated political fund making a late independent expenditure. A late independent expenditure is an independent expenditure of \$1,000 or more which is made during the 14 days immediately preceding an election (i.e., after the closing date of the last Campaign Statement required to be filed prior to an election).

B. When to File

File within 2 days of making the independent expenditure.

A Report of Late Independent Expenditure is filed on time if it is postmarked by the U.S. Postal Service or personally delivered on or before the due date. If the due date falls on a weekend or state holiday, the filing is due the next business day. **Late filing fees are \$100 per day for each of the first 10 days the report remains not filed. Beginning on the 11th day an additional daily late fee of 1% of the amount to be disclosed by the report is assessed, not to exceed 10%.**

C. Where to File:

Mail to

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

E-mail to nadc@nebraska.gov

Or you may personally deliver to our office address at:
1225 L Street, Suite 400

Tel. (402) 471-2522

Fax: (402) 471-6599

NOTE: All late independent expenditures must also be reported on the committee's post-election Campaign Statement.

Statutory Authority: Section 49-1478.01, Revised Statutes of Nebraska.

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

Definitions

Ballot question means any question which is submitted or which is intended to be submitted to a popular vote at an election, including initiative, referendum, recall, judicial retention, or bond issue whether or not it qualifies for the ballot.

Election means a primary, general, special, or other election held in the state or a convention or caucus of a political party held in this state to nominate a candidate. Election includes a vote on a ballot question.

Expenditure means a payment, donation, loan, pledge, or promise of payment of money or anything of ascertainable monetary value for goods, materials, services or facilities in assistance of, or in opposition to, the nomination or election of a candidate, or the qualification, passage or defeat of a ballot question. Expenditure includes a contribution or transfer of anything of ascertainable monetary value for purposes of influencing the nomination or election of any candidate or the qualification, passage or defeat of a ballot question.

An expenditure does not include expenditures for nonpartisan voter registration activities; communications which do not support or oppose candidates, or ballot questions; or communications by a person strictly with the person's paid members or shareholders. Distribution of the campaign materials of a candidate, a candidate committee, or a ballot question committee to one's paid members or shareholders is a reportable expenditure. (See also Title 4, Chapter 10, Rules and Regulations Governing Campaign Practices Under the Nebraska Political Accountability and Disclosure Act and the Campaign Finance Limitation Act.)

Independent Expenditure means a payment, donation, loan, pledge, or promise of payment of money or anything of ascertainable monetary value for goods, materials, services, or facilities in assistance of, or in opposition to, the nomination or election of a candidate, or the qualification, passage or defeat of a ballot question, which is not made at the direction of, under the control of, or with the cooperation of another person and which is not a direct contribution to a committee or candidate.

Any expenditure which is made as a result of a request or explicit suggestion of the candidate, the committee treasurer, or anyone acting on behalf of either, shall be considered an in-kind contribution and not an independent expenditure.

Separate Segregated Political Fund is an independent committee established and administered by a corporation, labor organization, limited liability company, limited liability partnership, or industry, trade or professional association.

NOTE: A corporation, labor organization, limited liability company, limited liability partnership, or industry, trade or professional association may not receive contributions unless it establishes a separate segregated political fund. The sponsoring entity may not make a contribution to its own fund except that it may make expenditures and provide personal services for the establishment and administration of its fund.

The fund may only solicit and receive contributions from the employees, officers, directors, stockholders or members of its administering corporation, union or limited liability company, limited liability partnership, or industry, trade or professional association.

The fund may only disburse funds for the purpose of 1) making expenditures to Nebraska state and local candidates and committees and independent expenditures in support of or in opposition to Nebraska candidates and committees; and 2) paying for the administrative expenses of the fund.

An exception is made to permit a fund to receive and disburse funds for the purpose of supporting or opposing candidates for federal office and candidates and committees in states other than Nebraska. This exception is permitted only if such receipts and disbursements are made in compliance with Nebraska law and the laws to the jurisdiction in which such receipts and disbursements are made.