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CAMPAIGN FINANCE OVERVIEW

Referenda Committees

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This manual has been updated to include specific statutory citations and clarify basic reporting requirements for Referendum committees.

Provided pursuant to WIS. STAT. § 11.1304(3).

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REGISTRATION REQUIREMENTS

A Referendum Committee is defined as an entity organized by:

any person, other than an individual, or any permanent or temporary combination of 2 or more persons unrelated by marriage that does not receive contributions or make disbursements or contributions for the purpose of influencing or attempting to influence a candidate's nomination or election. A referendum committee must also satisfy either of the following:

1. It has the major purpose of making expenditures to support or defeat a referendum, as specified in the entity's organizational or governing documents, the entity's bylaws, resolutions of the entity's governing body, or registration statements filed by the entity; or

2. It uses more than 50 percent of its total spending in a 12−month period on expenditures made to support or defeat a referendum. Total spending does not include a committee's fundraising or administrative expenses.

WIS. STAT. § 11.0101(28).

When Referendum Committees are Required to Register

If an entity meets the definition of a referendum committee, it must register with the Commission if it exceeds $10,000 in aggregate activity (i.e., contributions made, contributions accepted, disbursements made, and obligations incurred) in a calendar year. WIS. STAT. § 11.0802(2). Specifically, the entity must register no later than the 10th business day commencing after receipt of the first contribution by the entity that would exceed the $10,000 aggregate activity threshold, or before making any disbursement or incurring any obligation that would exceed the $10,000 aggregate activity threshold. *Id*.

All referendum committees must register at the level where the referendum is occurring (state, county, municipal or school district). WIS. STAT. § 11.0102. Referendum committees at the county, municipal, or school district level will register using the CF-1L form. If a referendum committee is acting to support or oppose any referendum at the county or municipal level, it must register with the clerk of the most populous jurisdiction in which the referendum will be conducted. WIS. STAT. § 11.0102(1)(f). If a referendum committee is acting to support or oppose a school district referendum, it must register with the school district clerk. WIS. STAT. § 11.0102(1)(g). State-level referendum committees may register online though the Sunshine website. When completed, to activate your registration, you must submit a signed copy to the requisite filing officer in person, or by email, fax or US mail. The Wisconsin Elections Commission maintains a directory of county and municipal clerks.

After filing the registration statement, a referendum committee may continue receiving and disbursing campaign funds. The committee's financial activities must be periodically reported to the filing officer on campaign finance reports.

Reports to Support or Oppose a Referendum at Spring Primary

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A referendum committee making or accepting contributions, making disbursements, or incurring obligations to support or oppose a referendum appearing on a spring primary ballot shall do all the following:

1. File a preprimary report no earlier than 14 days and no later than 8 days preceding the primary.
2. File a preelection report no earlier than 14 days and no later than 8 days preceding the election.
3. Annually in each year of an election cycle, file a report on January 15 and July 15.

WIS. STAT. § 11.0804(2)

Reports to Support or Oppose a Referendum at Spring Election

A referendum committee making or accepting contributions, making disbursements, or incurring obligations to support or oppose a referendum appearing on a spring election ballot shall do all the following:

1. File a preelection report no earlier than 14 days and no later than 8 days preceding the election.
2. Annually in each year of an election cycle, file a report on January 15 and July 15.

WIS. STAT. § 11.0804(3)

Reports to Support or Oppose a Referendum at Partisan Primary

A referendum committee making or accepting contributions, making disbursements, or incurring obligations in support of or in opposition to a referendum appearing on a partisan primary ballot shall do all the following:

1. File a preprimary report no earlier than 14 days and no later than 8 days preceding the primary.
2. File a preelection report no earlier than 14 days and no later than 8 days preceding the election.
3. In an odd-numbered year, file a report on January 15 and July 15.
4. In an even-numbered year, file a report on January 15 and July 15.
5. In an even-numbered year, file a report on September 30 indicating contributions, disbursements, and obligations received, made, or incurred after July 1 that are not included in the preprimary report.

WIS. STAT. § 11.0804(4)

Reports to Support or Oppose a Referendum at General Election

A referendum committee making or accepting contributions, making disbursements, or incurring obligations to support or oppose a referendum appearing on a general election ballot shall do all the following:

1. File a preelection report no earlier than 14 days and no later than 8 days preceding the election.
2. In an odd-numbered year, file a report on January 15 and July 15.
3. In an even-numbered year, file a report on January 15 and July 15.

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4. In an even-numbered year, file a report on September 30 indicating contributions, disbursements, and obligations received, made, or incurred after July 1 that are not included in the preprimary report.

WIS. STAT. § 11.0804(5)

A state referendum committee will file its reports in Sunshine. Local referendum committees will file paper (CF-2L) or electronic reports (CF-2LE) as determined by the local filing officer. These reports will disclose information on the receipts, disbursements, incurred obligations and loans of the committee. WIS. STAT. § 11.0804. Committees claiming exempt status are not subject to filing campaign finance reports.

Completing a Registration Statement

Several items of information are required on a referendum committee's registration statement, whether they are using Form CF-1L (local candidates) or Sunshine (state candidates). When any of this information changes, an amendment to the registration statement must be filed in a timely manner (**within 10 days**). WIS. STAT. § 11.0903(3).

Required Registration Information

- All committees are required to have an active treasurer. Please make sure the email address for the treasurer is kept up to date, so the committee receives notices of filing deadlines and other communications. Failure to keep this information current may result in the committee being penalized for failure to file necessary reports. WIS. STAT. § 11.0903(1)(b).

- Additional contacts are not required. However, the Ethics Commission recommends having more than one contact person for the committee.

- Every recall committee must have a campaign account and provide the name and address of the financial institution. WIS. STAT. § 11.0903(1)(c). To open the campaign account, it may be necessary to complete a request for Employer Identification Number (EIN) using form SS4. This form should be available from your financial institution or from an IRS office or website.

- After registration, every state-level recall committee will be issued an Ethics Committee ID#. We recommend that this ID#, along with the full committee name, appear on all committee checks.

Certification

The committee treasurer must sign the registration statement certifying that the information is true, correct, and complete. WIS. STAT. § 11.0903(2). When the filing officer receives the signed statement, they will activate the committee, and at the state level, the Sunshine website will send the registration statement to Ethics Commission staff for approval.

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Amending a Registration Statement

When any of the information initially provided on the registration statement changes, the statement must be amended by filing a new CF-1L within 10 days. WIS. STAT. § 11.0803(3). The treasurer should check the box at the top of the CF-1L indicating that it is an amendment to a prior registration. For state-level committees, amendments to a registration statement are made through the View/Change Reg. Information section in Sunshine. This section can be found by clicking the dropdown arrow next to the committee's name on the sidebar.

FILING FEES (STATE-LEVEL COMMITTEES ONLY)

Every referendum committee registered with the state whose disbursements exceed a total of $2,500 in any calendar year must pay an annual filing fee of $100. The payment is made to the Ethics Commission and is due no later than January 15th following the calendar year for which the fee was required. WIS. STAT. § 11.0102(2).

If a committee becomes subject to registration during the year, it must pay the fee when it amends its registration. WIS. STAT. § 11.0102(2)(b). If a committee terminates during a year, and spends more than $2,500 in that year, the registrant must pay the $100 filing fee with its termination request. WIS. STAT. § 11.0105(2).

Any committee required to pay the filing fee, that fails to do so within the time prescribed, will be referred to the Commission for further action. Late payment of filing fees can result in forfeiture of up to $500 plus three times the filing fee ($300), or $800 total. WIS. STAT. § 11.1400(4).

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EXEMPTION FROM FILING CAMPAIGN FINANCE REPORTS

Eligibility

Committees may be eligible for an exemption from filing campaign finance reports if the committee anticipates that it will not accept contributions, make disbursements, or incur loans and other obligations in an aggregate amount exceeding $2,500 in a calendar year. WIS. STAT. § 11.0104. For example, if a committee receives $1,600 in contributions and spends $1,000 in disbursements, the committee's aggregate activity is $2,600, and the committee is not eligible for exemption.

Once claimed, an exemption from reporting is effective for only the calendar year in which it is granted,. However, if a committee exceeds the $2,500 threshold, the recall committee is not eligible for exemption. WIS. STAT. § 11.0104(2). At that point, the committee should immediately amend its registration to indicate it is no longer eligible to be exempt. The committee shall resume reporting as of the date that the committee exceeded the $2,500 aggregate activity threshold. An exempt committee can voluntarily amend the registration statement to no longer be exempt at any time, even if it has not exceeded the threshold. A committee that files an amended registration statement so that it is no longer claiming exemption will be required to report as of the date it files the amended registration statement.

A committee that is eligible and wishes to claim the exemption must claim exemption by filing an amended registration statement each year. The committee must claim exemption by December 31 of the preceding year.

Financial Records During Exemption

When a committee is exempt, it is not required to file any campaign finance reports. However, the treasurer is still required to keep financial records of all contributions to the committee and of all expenditures from the date of registration until three years from the date of the election in which the referendum committee participates. WIS. STAT. § 11.0801(4).

Revoking Exemption

If, at a later date, the committee expects to exceed the $2,500 limit on contributions, disbursements, or obligations, the committee can request a registrant exemption status change on its campaign registration statement by amending the registration statement. If a committee plans to no longer be exempt, but has not exceeded the threshold, the amendment to the registration statement revoking exemption should be filed with the Wisconsin Ethics Commission within 10 days after the committee decides it no longer wishes to be exempt. WIS. STAT. § 11.0803(3)(a). The committee is then required to file campaign finance reports beginning with the next regular report due after the date the committee amended its registration statement or the date the committee exceeded $2,500 in aggregate contributions, disbursements, or obligations. WIS. STAT. § 11.0104(3).

However, if a committee under exemption receives and accepts a contribution that results in the committee exceeding $2,500 in aggregate activity, the committee shall do one of the following:

1. ***Immediately*** file an amended registration revoking the exemption; or

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2. Within 15 days of receiving the contribution, return the contribution to the contributor or donate it to the Common School Fund or to a charitable organization.

WIS. STAT. § 11.0104(5).

If the committee immediately files an amended registration statement revoking the exemption, the committee is required to file campaign finance reports beginning with the next regular report due after the date the committee amended its registration statement or the date the committee exceeded $2,500 in aggregate contributions, disbursements, or obligations. WIS. STAT. § 11.0104(3).

CONTRIBUTIONS AND DISBURSEMENTS

Prohibited Contributions and Disbursements

Certain contributions are prohibited by Wisconsin law. A referendum committee may not accept the following types of contributions:

1. Anonymous contributions of more than $10 (WIS. STAT. § 11.1108);
2. Contributions in cash of more than $100 (WIS. STAT. § 11.1107);
3. Contributions given in the name of someone other than the contributor (WIS. STAT. § 11.1204(1));
4. Contributions in excess of the limits set by law. **Referendum committees may accept unlimited amounts from individuals, party committees, corporations, labor unions and other referendum committees** (WIS. STAT. § 11.1104(12)); or
5. Contributions from foreign nationals. WIS. STAT. § 11.1208(4).

A referendum committee also may not contribute money to candidates, or make disbursements attempting to influence a candidate's nomination or election. WIS. STAT. § 11.0101(28)(c).

Contributions

"Contribution" means any of the following:

1. A gift, subscription, loan, advance, or transfer of money to a committee;
2. With the committee's consent under WIS. STAT. § 11.1109, a transfer of tangible personal property or services to a committee, valued as provided under WIS. STAT. § 11.1105;
3. A transfer of funds between committees; or
4. The purchase of a ticket for a fundraising event for a committee regardless of whether the ticket is used to attend the event.

WIS. STAT. § 11.0101(8)(a).

"Contribution" does not include any of the following:

1. Services that an individual provides to a committee, if the individual is not specifically compensated for providing the services to the committee;

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2. Any unreimbursed travel expenses that an individual incurs to volunteer his or her personal services to a committee;
3. The costs of preparing and transmitting personal correspondence;
4. Interest earned on an interest-bearing account;
5. Rebates or awards earned in connection with the use of a debit or credit card;
6. A loan from a commercial lending institution that the institution makes in its ordinary course of business;
7. The reuse of surplus materials or the use of unused surplus materials acquired in connection with a previous campaign for or against the same candidate, political party, or recall if the materials were previously reported as a contribution;
8. The cost of invitations, food, and beverages in connection with an event held in a private residence on behalf of a candidate committee;
9. Any communication that does not expressly advocate for the election or defeat of a clearly identified candidate;
10. A communication made exclusively between an organization and its members. In this subdivision, a member of an organization means a shareholder, employee, or officer of the organization, or an individual who has affirmatively manifested an interest in joining, supporting, or aiding the organization;
11. Any cost incurred to conduct Internet activity by an individual acting in his or her own behalf, or acting in behalf of another person if the individual is not compensated specifically for those services, including the cost or value of any computers, software, Internet domain names, Internet service providers, and any other technology that is used to provide access to or use of the Internet, but not including professional video production services purchased by the individual; or
12. Any news story, commentary, or editorial by a broadcasting stations, cable television operator, producer, or programmer, Internet site, or newspaper or other periodical publication, including an Internet or other electronic publication unless a committee owns the medium in which the news story, commentary, or editorial appears.

WIS. STAT. § 11.0101(8)(b).

Required Information for Contributions

1. The date, full name, and street address of each person who has made a contribution to the committee, together with the amount of the contribution. WIS. STAT. § 11.0804(1)(a)1.
2. The occupation, if any, of each individual contributor whose cumulative contributions to the committee for the calendar year are in excess of $200. WIS. STAT. § 11.0804(1)(a)2.
3. An itemized statement of each contribution made anonymously to the committee. If the contribution exceeds $10, the committee shall specify whether the committee donated the contribution to the common school fund or to a charitable organization and shall include the full name and mailing address of the donee. WIS. STAT. § 11.0804(1)(a)3.
4. A statement of totals during the reporting period of contributions received and contributions donated. WIS. STAT. § 11.0804(1)(a)4.

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Contributions and Other Income from Businesses

1. Corporations **may contribute** to referendum committees in the State of Wisconsin. WIS. STAT. § 11.1112.
2. Sole-proprietorships may contribute. The contribution must be reported under the name of the individual owner. WIS. STAT. § 11.1113(1).
3. Partnerships may contribute. The contribution must be reported under the names of the individual owners. The partnership may agree beforehand on how to allocate a portion of the contribution to each partner. If the partnership does not inform the candidate how the contribution should be allocated between the partners, then the contribution should be divided up according to each partner's share of the partnership's profits. WIS. STAT. § 11.1113(2).
4. LLCs taxed as a sole-proprietorship or partnership may contribute. The contribution must be reported under the name(s) of the individual owner(s). If there is more than one owner, contributions should be allocated as described in the partnership section above. WIS. STAT. § 11.1113(3).

Occasionally, a committee may receive other income, like interest on a savings or checking account, or a refund of a security deposit, from a business. This other income is not a contribution and may be accepted from any type of business. WIS. STAT. § 11.0101(8)(b). The income should be reported on Schedule 1-C (Other Income), rather than Schedule 1-A, where contributions are reported. WIS. STAT. § 11.0804(1)(a)9.

In-Kind Contributions

An in-kind contribution is any good, service, or property offered to the referendum committee free of charge or at less than the usual cost, or payment of a registrant's obligations for such goods, services or property. WIS. STAT. § 11.0101(8)(a)2. For example, if a volunteer purchases stamps that are used for a mailing and is not reimbursed for the cost of the stamps, the value of the stamps is an in-kind contribution to the committee from that person. When an individual is paid to work on behalf of a committee by a political committee or some other individual, the payment for those services is an in-kind contribution to the committee. If a political committee or individual offers to provide food and beverages for a fundraiser at less than the ordinary market price, the difference between the ordinary market price and the cost to the committee is an in-kind contribution from the political committee or individual. If another committee pays for a newspaper, radio, or TV ad on behalf of the referendum committee, that ad would be an in-kind contribution.

Before making an in-kind contribution, the contributor is required to notify the treasurer of the committee and obtain either oral or written consent to the contribution. WIS. STAT. § 11.1109. If the contributor does not know the actual value of the contribution, a good faith and reasonable estimate of the fair market value should be provided to the referendum committee before the closing date of the next campaign finance report in which the contribution is required to be listed. WIS. STAT. § 11.1105, WIS. ADMIN. CODE ETH § 1.20(5).

In-kind contributions are subject to the same itemization thresholds as monetary contributions. WIS. STAT. § 11.0101(8). The threshold for itemization of contributions is $0.01. All contributions, including in-kind contributions must be itemized. WIS. STAT. § 11.0804(1)(a).

Reporting In-Kind Contributions in Sunshine

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In Sunshine, committees report receiving in-kind contributions with a transaction type of Contribution and a transaction category of In-Kind. A brief description of the goods or services contributed must be provided in the comments field.

If an estimate of the value of an in-kind contribution is the only value available at the time the candidate is required to file a report, the committee must report the estimated value of the contribution. WIS. ADMIN. CODE ETH § 1.20(7). When the actual value of the estimated in-kind contribution is known, the actual amount is reported as an amendment to the original campaign finance report. *Id*.

If a referendum committee gives an in-kind contribution to another committee, it reports the in-kind contribution it gave differently depending on the circumstances surrounding the contribution. If the recferendum committee had previously paid for the item or service being give and has entered that payment in the transactions table on Sunshine, then the referendum committee will report the in-kind contribution it made by selecting a transaction type of "Disbursement" and the transaction category as "Contribution to Committee (Non-monetary). The recall committee should also identify the good/ service in the "Comment" field.

But, if the recall committee giving an in-kind contribution to another committee is buying the good or service contemporaneously, or has not yet entered the payment for the good or service in Sunshine, the referendum committee would report it as a transaction type of "Disbursement" with the transaction category as "Contribution to Committee In-kind." The referendum committee must then list the vendor in the "Final Recipient" column. The referendum committee should also identify the good/service in the "Comment" field.

Contributions Transferred through Conduits

A conduit is any person other than an individual that receives contributions from individuals, deposits those contributions in a financial institution, and then transfers the contributions to a committee selected by the original contributor. WIS. STAT. § 11.0101(7). The conduit may not exercise any discretion over the amount or ultimate recipient of the contributions. WIS. STAT. § 11.0701(3). A conduit is required to register with the Ethics Commission. WIS. STAT. § 11.0702.

Reporting Conduit Contributions in Sunshine

Conduits are required to provide a transmittal letter with contribution checks sent to a receiving committee. The transmittal letter in Sunshine will identify the organization as a conduit, and list the individual contributors, the amount of each individual's contribution, and the date the individual authorized the contribution. WIS. STAT. § 11.0704(1).

Contributions transferred through conduits are reported as contributions received from the individuals listed in the transmittal letter. WIS. STAT. § 11.1106(2). These contributions are reported under the individual's name. WIS. STAT. § 11.1106(1). They are subject to itemization on the same basis as other individual contributions. WIS. STAT. § 11.0204(1)(a).

When you receive a transmittal letter from a conduit, you will see a notification on your dashboard and where it says, "Transmittal Letters" under your committee's name. In Sunshine, conduit contributions are

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automatically added to your transactions page once a transmittal letter is accepted. For information on accepting transmittal letters in Sunshine, please see the Accepting Transmittal Letters from Conduits video on the Sunshine Resources page.

Disbursements

"Disbursement" means any of the following:

1. An expenditure by a committee from the committee's depository account;
2. The transfer of tangible personal property or services by a committee;
3. A transfer of funds between committees. Note that referendum committees may only contribute to other referendum committees (WIS. STAT. § 11.0101(28)(c)); or
4. The purchase of a ticket for a fundraising event for a committee regardless of whether the ticket is used to attend the event.

WIS. STAT. § 11.0101(10)(a).

"Disbursement" does not include any of the following:

1. A communication made exclusively between an organization and its members. In this subdivision, a member of an organization means a shareholder, employee, or officer of the organization, or an individual who has affirmatively manifested an interest in joining, supporting or aiding the organization;
2. A communication or Internet activity by an individual acting in his or her own behalf, or acting on behalf of another person if the individual is not compensated specifically for those services, including the cost or value of computers, software, Internet domain names, Internet service providers, and any other technology that is used to provide access to or use of the Internet, but not including professional video production services purchased by the individual;
3. Any news story, commentary, or editorial by a broadcasting station, cable television operator, producer, or programmer, Internet site, or newspaper or other periodical publication, including an Internet or other electronic publication unless a committee owns the medium in which the news story, commentary, or editorial appears; or
4. A nominal fee paid for a communication to the general public.

WIS. STAT. § 11.0101(10)(b).

Required Information for Disbursements

1. An itemized statement of every disbursement exceeding $20 in amount or value, together with the name and address of the person to whom the disbursement was made, and the date and specific purpose for which the disbursement was made. WIS. STAT. § 11.0804(1)(a)7.
2. A statement of totals during the reporting period of disbursements made. WIS. STAT. § 11.0804(1)(a)9.

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Obligations and Loans

Committees are required to make full reports of all obligations received, made and incurred by the committee. The committee needs to include in each report information covering the period since the last date covered on the previous report. WIS. STAT. § 11.0804(1)(a).

"Obligation" means any express agreement to make a disbursement, including the following:

1. A loan or loan guarantee;
2. A promise to purchase, rent, or lease tangible personal property; or
3. A promise to pay for a service that has been or will be performed.

WIS. STAT. § 11.0101(23).

Required Information for Obligations

1. An itemized statement of every obligation exceeding $20 in amount or value, together with the name of the person or business with whom the obligation was incurred, and the date and the specific purpose for which each such obligation was incurred must be reported in campaign finance reports. WIS. STAT. § 11.0804(1)(a)8.
2. A statement of the balance of obligations incurred as of the end of the reporting period. WIS. STAT. § 11.0804(1)(a)10.

Required Information for Loans

Each loan of money made to the committee in an aggregate amount or value in excess of $20, must be reported with all of the following:

1. The full name and mailing address of the lender;
2. A statement of whether the lender is a commercial lending institution;
3. The date and amount of the loan;
4. The full name and mailing address of each guarantor, if any;
5. The original amount guaranteed by each guarantor; and
6. The balance of the amount guaranteed by each guarantor at the end of the reporting period.

WIS. STAT. § 11.0804(1)(a)6.

Cash Balances

Committees are required to provide a statement of the cash on hand at the beginning and end of each reporting period. WIS. STAT. § 11.0804(1)(a)5. State-level committees will be prompted to provide the beginning and ending cash balances when certifying the campaign finance report in Sunshine.

CAMPAIGN FINANCE REPORTS

All registrants that are not exempt from filing must file campaign finance reports. Committees must continue to file periodic reports until termination of their registration. These reports must be filed with the appropriate local filing officer when due. Any state-level referendum committee must file reports electronically through the Sunshine website . WIS. STAT. § 11.1304(6).

The information listed on the campaign finance report discloses the financial activity of the referendum committee. The law requires disclosure of contributions, disbursements, and incurred obligations. WIS. STAT. § 11.0804(1)(a). For all contributors, the report must disclose the individual's name and address. WIS. STAT. § 11.0804(1)(a)1. If the individual's year-to-date total exceeds $200, you must also provide the individual's occupation. WIS. STAT. § 11.0804(1)(a)2. Registrants are required to make a "good faith effort" to obtain all information required on the reports. WIS. STAT. § 11.0103(1)(a).

Types of Reports

Referendum committees must file reports based on when the referendum will appear on the ballot. If the referendum is on the ballot for a primary election, the referendum committee must file a report before the primary election and the general election. If the referendum is on the ballot for an April or a November election, the referendum committee must file a report before the general election. Referendum committees must also file continuing reports in January and July of each year until they terminate (or go on exempt status). WIS. STAT. § 11.0804.

Referendum committees that will not spend or receive more than $2,500 in a calendar year may amend their registration and claim "exempt" status, which means they do not have to file campaign finance reports. See the section "EXEMPTION FROM FILING CAMPAIGN FINANCE REPORTS" for more information.

Reporting Periods and Elections

Spring Primary: A committee that engages in activity for a referendum at the spring primary must file: (1) a pre-primary report; (2) a pre-election report; and (3) annually in each year of an election cycle, a report on January 15 and July 15.
WIS. STAT. § 11.0804(2).

Spring Election: A committee that engages in activity for a referendum at the spring election must file: (1) a pre-election report; and (2) annually in each year of an election cycle, a report on January 15 and July 15.
WIS. STAT. § 11.0804(3).

Partisan Primary: A committee that engages in activity for a referendum at the partisan primary must file: (1) a pre-primary report; (2) a pre-election report; (3) in an odd-numbered year, a report on January 15 and July 15; and (4) in an even-numbered year, a report on January 15 and July 15 and on the 4th Tuesday in September.
WIS. STAT. § 11.0804(4).

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General Election: A committee that engages in activity for a referendum at the general election must file: (1) a pre-election report; (2) in an odd-numbered year, a report on January 15 and July 15; and (3) in an even numbered year, a report on January 15 and July 15 and on the 4th Tuesday in September. WIS. STAT. § 11.0804(5).

Reporting deadlines can be found online on the Ethics Commission's Campaign Finance Filing Calendar.

Local Committees: How to Complete the CF-2L, 2LE or 2NA Campaign Finance Reports

Local referendum committees will file reports with the local filing officer.

- The CF-2L is the standard paper report for local committees.
- The CF-2LE is the Excel version of the CF-2L, used by some local jurisdictions including larger cities and counties. Please talk with your local filing officer to make sure they will accept the CF-2LE before you submit it.
- The CF-2NA is a no-activity report. This form should be used **only** when there has been no financial activity and the cash balance remains unchanged during the reporting period. WIS. STAT. § 11.0103(3)(d).
- The CF-13 (or CF-2L, Schedule 4) is a termination request, used when you wish to close your committee. Please see the "TERMINATION OF REGISTRATION AND REPORTING REQUIREMENTS" section below for details.

State-level Committees: How to Complete Campaign Finance Reports in Sunshine

The first step to filing your campaign finance report is entering transactions. A report template should not be created until all transactions have been entered and you are ready to file your report. There are two ways to enter campaign finance transactions (contributions and disbursements):

- Using the Transactions tab in Sunshine to manually enter transactions, and/or
- Using the Sunshine upload templates to upload transactions in a CSV file.

Commission staff strongly encourage most users to manually enter their transactions on the Transactions Page of Sunshine. Uploading is typically used by more sophisticated filers with a large number of transactions. This type of transaction entry requires significant diligence to make sure that the source file is properly formatted and has the information correctly entered. Failure to observe these technical requirements will result in the upload failing. If a committee wants to upload transactions from a spreadsheet, the it is strongly recommended that the committee use one of the specified, approved upload templates. Committees can find upload templates on the Sunshine site on the Resources Page.

The Commission recommends being careful to use the exact same characters to enter a payer/payee and their address. The system is designed to flag excess contributions, but it will only do so if you enter the name and address exactly the same way each time. This is why the Commission recommends that most users enter their transactions manually on the Transactions page. That page will autopopulate with the correct entry for that contributor. Please note that, if you see more than one entry for a payer/payee, you can contact the Commission staff to deduplicate the entity.

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For detailed instructions on how to complete and file the campaign finance report can be found on the Sunshine Resources Page.

Filing Reports in Sunshine

State level referendum committees file campaign finance reports electronically through the Sunshine website. Once you have entered all transactions for a reporting period, you will create the report. You will go to the Reports Page and select the appropriate report. When creating the report, you will be asked if you would like to automatically assign transactions. This will assign all transactions that fall within the reporting period to the report. Once done, Sunshine will take you to a new page for the report with a transaction table. You should carefully review this table to make sure all transactions are in your report and are accurate. If a transaction is missing, it is likely you have entered the date incorrectly.

ATTRIBUTION STATEMENTS (DISCLAIMERS)

Attribution statements, commonly referred to as disclaimers, are statements required to be placed on any communication containing express advocacy or supporting or opposing a referendum in order to identify the person(s) who paid for and/or authorized the communication. WIS. STAT. § 11.1303(2).

Express advocacy refers to a communication that references a clearly identified candidate and unambiguously relates to the election or defeat of that candidate. Examples include "Vote for John Doe," "Reelect your Incumbent Mayor," or "Doe for City Council." WIS. STAT. § 11.0101(11). Communications from a referendum committee cannot contain express advocacy. WIS. STAT. § 11.0101(28)(c).

No disbursement by a referendum committee may be made anonymously and no contribution or disbursement may be made in a fictitious name or by one person or organization in the name of another. WIS. STAT. § 11.1303(1).

Every printed advertisement, billboard, handbill, sample ballot, television or radio advertisement, or other communication supporting or opposing a referendum which is paid for by any contribution or disbursement shall clearly identify its source. WIS. STAT. § 11.1303(2)(a).

Every communication supporting or opposing a referendum the cost of which is paid for or reimbursed by a committee, or for which a committee assumes responsibility, whether by accepting a contribution or making a disbursement, shall identify its source by the words "Paid for by" followed by the name of the committee making the payment or reimbursement or assuming responsibility for the communication and may include the name of the treasurer or other authorized agent of the committee. WIS. STAT. § 11.1303(2)(b).

Attribution statements are not required on communications printed on small items on which the information required cannot be conveniently printed, including text messages, social media communications, and certain small advertisements on mobile phones. WIS. STAT. § 11.1303(2)(f). Attribution statements are also not required on business cards, buttons, pencils, pens, pins, skywriting, tickets, or small online ads and similar electronic communications where the language required could not conveniently be included, and that either link directly to a website that includes the required attribution, or provide an automatic display that includes the attribution. WIS. ADMIN. CODE ETH 1.96(5).

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Synthetic media that contains issue advocacy must contain a synthetic media disclaimer. Please review 2023 Wisconsin Act 123 and WIS. STAT. § 11.1303(2m) for further details. For audio communications, the disclaimer must include the words, "Contents generated by AI" at the beginning and end of the communication.

For video communications, the requirements are:

1) The disclaimer must appear throughout the duration of each portion of the communication containing synthetic media.
2) Use the following phrase(s):
    a. If the video includes only video synthetic media, it must have the disclaimer "This video content generated by AI."
    b. If the video has only audio containing synthetic media, it must have the disclaimer, "This audio content generated by AI."
    c. If the video communication contains both synthetic video and audio media, the disclaimer must state, "This content generated by AI."
3) These disclaimers must be readable, legible, and readily accessible.

Formats for Attribution Statements (Disclaimers)

When a communication is paid for by a referendum committee, the disclaimer must include the words "Paid for by," followed by the name of the committee:

"Paid for by Vote Yes Committee."

The disclaimer may also include the name of the treasurer or other authorized agent:

"Paid for by Vote Yes Committee, Jane Doe, Treasurer."

When a communication is paid for by a person or a committee in coordination with a referendum committee, both the person making the payment and the committee accepting the in-kind contribution should be listed:

"Paid for by Citizens for Government, Authorized by Vote Yes Committee."

Attribution statements must be readable, legible, and readily accessible. WIS. STAT. § 11.1303(2)(g). That is, each individual letter or character must be clearly printed so that it can be easily understood, it can be read easily, and it can be seen without much difficulty. WIS. ADMIN. CODE ETH § 1.96(1).

A disclaimer is evident to be readable, legible, and readily accessible if it meets all of the following requirements:

1. It appears in a sans-serif font.
2. The font is sufficiently large. On a written communication no larger than 8.5 inches by 11 inches, it is printed in at least 10-point font. On a written communication larger than 8.5 inches by 11 inches but smaller than 24 inches by 36 inches, it is printed in at least 12-point font. On a larger written communication, the letters are at least four percent of the vertical height of the written communication.

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3. It appears in black text on a white background, or the contrast between the background color and the text color is at least as great as between the background color and text color of the largest text in the communication.
4. It remains visible for a period of at least four seconds.

WIS. ADMIN. CODE ETH 1.96(3).

All attribution statements shall be presented in a clear and conspicuous manner that gives the recipient of the communication adequate notice of the identity of the person making the payment or reimbursement or assuming responsibility for the communication. WIS. ADMIN CODE ETH 1.96(2).

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TERMINATION OF REGISTRATION AND REPORTING REQUIREMENTS

A referendum committee may terminate its registration if it meets the following requirements. WIS. STAT. § 11.0105:

1. Determines that all financial activity will stop, and that it will no longer receive contributions, make disbursements, or incur obligations;
2. Files a termination campaign finance report showing that all incurred obligations have been paid or satisfied, and that the cash balance has been reduced to zero; and,
3. Completes a request for termination.

For information on how to file a termination request, please see the Request Termination and Reactivation video on the Sunshine Resources page.

Referendum committees that wish to remain active with limited financial activity may file for "exempt" status, which means they would not have to file campaign finance reports during that time. See the section "EXEMPTION FROM FILING CAMPAIGN FINANCE REPORTS" for more information.

Disposal of Residual Funds

Residual funds may be used for any purpose that is not for an individual's strictly personal use and is not prohibited by law, including:

1. Repaying any outstanding loans. If loans are not repaid, they must be forgiven before the committee can request termination;
2. Returning money to contributors in amounts that are not more than the contributor's original contribution (note: the treasurer may choose which contributors to refund. The committee is not required to pro-rate and return a portion to all contributors);
3. Donating money to any tax-exempt charitable organization or the Common School Fund;
4. Transferring money to another referendum committee; or
5. Using any combination of the above.

WIS. STAT. §§ 11.0105, 11.1208(2)(a).

Prior to making these disbursements of residual funds, the committee must make sure it does not have any pending fees or settlement offers.

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