

NOTICE OF OPEN AND CLOSED MEETING

Wisconsin Ethics Commission

Room 300 NE
State Capitol
Madison, Wisconsin

Tuesday, October 20, 2026, 9:00 a.m.

Open Session Agenda

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|---|----------|
| A. Call to Order | |
| B. Report of Appropriate Meeting Notice – Administrator | Verbal |
| C. Approval of Minutes for Meeting on June 23, 2026 | Page 3 |
| D. Approval of Minutes for Meeting on August 20, 2026 | Page 9 |
| E. Personal Appearances | |
| F. New SEI Website | Verbal |
| G. Proposed Updates to Campaign Finance Manuals | Page 13 |
| H. 2026 Annual Agency Report | Page 155 |
| I. Staff Report | Page 235 |
| J. Consideration of Future Agenda Items | |
| K. Closed Session | |
| 1. Request for Advice | |
| 2. Complaints and Investigations | |
| 3. Litigation/Potential Litigation | |
| 4. Audit Matters | |
| 5. Adjourn | |

Future Ethics Commission Meetings Scheduled:

- Tuesday, December 15, 2026, at 9:00 AM
- Tuesday, March 02, 2027, at 9:00 AM
- Tuesday, May 18, 2027, at 9:00 AM

The Ethics Commission will convene in open session but may move to closed session under WIS. STAT. § 19.85(1)(g), (h), or WIS. STAT. § 19.851. This notice is to inform the public that the Commission intends to convene in open session but may move to closed session. The Commission plans to adjourn in closed session after completion of the closed session agenda, as outlined in the above agenda. WIS. STAT. § 19.85(2).

WIS. STAT. § 19.46(2)(c)1.	1. Any individual may request in writing, electronically, or by telephone a formal advisory opinion from the commission or the review or modification of a formal advisory opinion issued by the commission under this paragraph. The individual making the request shall include all pertinent facts relevant to the matter. The commission shall review a request for a formal advisory opinion and may issue a formal advisory opinion to the individual making the request. Except as authorized or required for opinions specified in s. 19.55 (4) (b) , the commission's deliberations and actions upon such requests shall be in meetings not open to the public.
WIS. STAT. §§ 19.50 & 19.55(3)	No employee of the Commission may disclose information related to an investigation or prosecution under ch. 11, subchapter III of ch. 13, or ch. 19.
WIS. STAT. § 19.85(1)	Any meeting of a governmental body, upon motion duly made and carried, may be convened in closed session under one or more of the exemptions provided in this section. The motion shall be carried by a majority vote in such manner that the vote of each member is ascertained and recorded in the minutes. No motion to convene in closed session may be adopted unless the chief presiding officer announces to those present at the meeting at which such motion is made, the nature of the business to be considered at such closed session, and the specific exemption or exemptions under this subsection by which such closed session is claimed to be authorized. Such an announcement shall become part of the record of the meeting. No business may be taken up at any closed session except that which relates to matters contained in the chief presiding officer's announcement of the closed session. A closed session may be held for any of the following purposes:
(g)	Conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved.
(h)	Consideration of requests for confidential written advice from the elections commission under s. 5.05 (6a) or the ethics commission under s. 19.46 (2), or from any county or municipal ethics board under s. 19.59 (5).
WIS. STAT. § 19.851(2)	The commission shall hold each meeting of the commission for the purpose of deliberating concerning an investigation of any violation of the law under the jurisdiction of the commission in closed session under this section.
WIS. STAT. § 19.851(3)	The commission shall convene in closed session for any of the following purposes: (a) To consider whether there is a reasonable suspicion or probable cause to believe that a violation of the law occurred or is occurring based on a complaint and, if received, a response to that complaint. (b) To receive reports concerning audit findings and consider whether there is a reasonable suspicion or probable cause to believe that a violation of the law occurred or is occurring.

Wisconsin Ethics Commission

101 E Wilson Street, St. Croix Room
Madison, Wisconsin
Tuesday, June 23, 2026, 9:00 a.m.

Open Session Minutes

Commissioners Present: Maryann Sumi, Andrew Weininger, Gerald Ptacek, Paul Higginbotham, Debra Kolste and Kathleen Bernier.

Staff Present: Daniel Carlton, David Buerger, Colette Greve, Catherine Luoma, Richard Bohringer, Chloe Ruppel, Coleman Maberry, Thomas Jackson, and Nicholas Groves.

A. Call to Order

Chair Sumi called the meeting to order at 9:05 a.m. A quorum was present.

B. Report of Appropriate Meeting Notice – Administrator

Administrator Daniel Carlton notified the Commission that appropriate meeting notice had been provided to the public and news media.

C. Introduction of New Commissioner

Chair Sumi introduced the new Commissioner, Kathleen Bernier.

D. Approval of Minutes for Meeting on February 24, 2026

MOTION: To approve the minutes as drafted. Moved by Commissioner Ptacek, seconded by Commissioner Kolste.

5-0 Motion carried unanimously.

E. Approval of Minutes for Meeting on April 23, 2026

MOTION: To approve the minutes as drafted. Moved by Vice Chair Weininger, seconded by Commissioner Kolste.

5-0 Motion carried unanimously.

Commissioner Higginbotham arrived at 9:08 a.m.

F. Personal Appearances

There were no personal appearances for Open Session.

G. Cash Balance and Pending Transactions Audit Procedure Review

Ethics Specialist Chloe Ruppel presented the material beginning on page 7 of the meeting materials.

MOTION: To approve the proposed changes for Cash Balance Discrepancies on page 9 of the Open Session meeting materials and authorize Commission staff to begin rulemaking. Moved by Commissioner Bernier, seconded by Commissioner Ptacek.

6-0 Motion carries unanimously.

MOTION: To authorize the staff to conduct an exploratory audit of initial campaign finance reports where the beginning balance is not zero and bring the results back to the Commission to review before taking a course of action on page 12 of the Open Session meeting materials. Moved by Commissioner Bernier, seconded by Commissioner Higginbotham.

6-0 Motion carries unanimously.

MOTION: To approve conducting the Cash Balance audit annually versus every six months as outlined in the Open Session meeting materials on page 12. Moved by Commissioner Ptacek, seconded by Commissioner Higginbotham.

6-0 Motion carries unanimously.

MOTION: After conducting the Pending Transaction audit once more for transactions prior to December 31, 2025, retire the Pending Transaction audit. Moved by Commissioner Higginbotham, seconded by Commissioner Kolste.

6-0 Motion carries unanimously.

No action was necessary on the remaining questions in the memo because there is no change to the current auditing process.

H. Anonymous Contributions Audit Procedures Review

Ethics Specialist Thomas Jackson presented the material beginning on page 13 of the meeting materials.

MOTION: To authorize staff discretion to consider information provided in the comments of transactions when considering whether the registrant properly disposed of an excess anonymous contribution. Moved by Commissioner Higginbotham, seconded by Commissioner Ptacek.

6-0 Motion carries unanimously.

MOTION: To begin the rulemaking process on a standard settlement schedule for anonymous contributions in excess of \$10. Moved by Commissioner Ptacek, seconded by Chair Sumi.

6-0 Motion carries unanimously.

No action was necessary on the remaining questions in the memo because there is no change to the current auditing process.

I. Missing Address/Occupation Audit Procedures Review

Ethics Specialist Thomas Jackson presented the material beginning on page 17 of the meeting materials.

MOTION: To conduct the audit, using a 95% across the board threshold for all transactions, and consider other percentages across all transactions, and do a comparative run against the current threshold adopted by the commission. Moved by Commissioner Kolste, seconded by Vice Chair Weininger.

6-0 Motion carries unanimously.

MOTION: To include address line (1), city and state as a complete address. Moved by Commissioner Bernier, seconded by Chair Sumi.

6-0 Motion carries unanimously.

Unanimous consent to authorize staff to exercise discretion on other sufficient permutations.

MOTION: To authorize staff to look at donations cumulatively over the calendar year. Moved by Commissioner Ptacek, seconded by Commissioner Kolste.

6-0 Motion carries unanimously.

J. Termination Audit Procedure Review

Ethics Specialist Cole Maberry presented the material beginning on page 13 of the meeting materials.

MOTION: To adopt a new termination audit process. When a request to terminate is filed, review the request for statutory eligibility, whether a termination report has been filed, whether books are balance (No cash balance discrepancies), no outstanding obligations, and no settlements, excluding conduits. Moved by Chair Sumi, seconded by Commissioner Kolste.

6-0 Motion carries unanimously.

K. 2026 ETH 01 – Disclosure of Trusts on Statement of Economic Interests

Assistant Administrator Colette Greve presented the material beginning on page 25 of the meeting materials.

Commission Ptacek leaves the room at 10:47 a.m.

MOTION: To adopt the formal advisory opinion as drafted by staff. Moved by Commissioner Higginbotham, seconded by Commissioner Bernier.

5-0 Motion carries unanimously.

L. 2027 Commission Meeting Dates

Administrator Daniel Carlton presented the material beginning on page 35 of the meeting materials.

Commissioner Ptacek returns to the meeting 10:50 a.m.

MOTION: To adopt the schedule for the five (5) meeting schedule, as outlined on page 36 of the Open Session meeting materials, but change the proposed meeting date of February 23, 2027, to March 2, 2027. Moved by Chair Sumi, seconded by Commissioner Kolste.

6-0 Motion carries unanimously.

M. Consideration of Additional Upcoming Meeting Date

Administrator Daniel Carlton presented the consideration of an additional upcoming meeting date verbally.

MOTION: To meet remotely on August 20, 2026, at 10 a.m. to discuss the budget request. Moved by Commissioner Ptacek, seconded by Commissioner Higginbotham.

6-0 Motion carries unanimously.

N. Election of New Chair and Vice Chair

Administrator Daniel Carlton briefly reviewed the process for electing the Chair and Vice Chair.

MOTION: To elect Vice Chair Andrew Weininger as Chair for a two (2) year term beginning July 1, 2026. Moved by Commissioner Ptacek, seconded by Commissioner Kolste.

6-0 Motion carries unanimously.

MOTION: The elect Chair Sumi as Vice Chair for a two (2) year term beginning July 1, 2026. Moved by Commissioner Kolste, seconded by Commissioner Ptacek.

6-0 Motion carries unanimously.

Staff Report

Administrator Daniel Carlton presented the material beginning on page 39 of the meeting materials.

No action taken.

E. Consideration for Future Agenda Items

No future agenda items identified.

F. Closed Session

1. Request for Advice
2. Complaints and Investigations
3. Litigation/Potential Litigation
4. Audit Matters
5. Personnel Matters
6. Adjourn

MOTION: To go into closed session to discuss requests for advice, complaints, investigations, legal advice regarding litigation in which it is or is likely to become involved, audit matters, and personnel matters. Moved by Commissioner Bernier, seconded by Commissioner Higginbotham.

6-0 Motion carried unanimously.

11:13 a.m. Moved to closed session.

June 23, 2026, Wisconsin Ethics Commission meeting minutes prepared by:

Catherine Luoma, Office Management Specialist

October 22, 2026

June 23, 2026, Wisconsin Ethics Commission meeting minutes certified by:

Andrew Weininger, Vice Chair

October 20, 2026

Wisconsin Ethics Commission

101 E Wilson Street
Madison, Wisconsin
Thursday, August 20, 2026, 10:00 a.m.
VIRTUAL MEETING

Open Session Minutes

Present: Andrew Weininger, Maryann Sumi, Pat Strachota, Gerald Ptacek, Kathleen Bernier and Paul Higginbotham.

Staff Present: Daniel Carlton, Colette Greve, and Catherine Luoma.

A. Call to Order

Commission Chair Weininger called the meeting to order at 10:01 a.m. A quorum was present.

B. Report of Appropriate Meeting Notice – Administrator

Administrator Daniel Carlton notified the Commission appropriate meeting notice had been provided to the public and news media.

C. Personal Appearances

There were no personal appearances.

D. Biennium Budget Request for 2027-29

Administrator Daniel Carlton presented the memo on the Biennial Budget Request for FY27-29.

1. Current Staff Needs and IT Needs

Administrator Carlton presented a recommendation to the Commission that, regardless of whether 2023 Act 126 needs to be implemented, the Commission seek one additional attorney position and an additional office management specialist position. This decision item would also include replacing hardware that has passed its permitted lifecycle, software, and other office needs for current staffing.

MOTION: To authorize Administrator Carlton to include a separate decision item for one additional attorney position and one additional office management specialist position regardless of whether 2023 Wisconsin Act 126 must be implemented.

Moved by Commissioner Ptacek, seconded by Commissioner Higginbotham.

6-0 Motion carried unanimously.

2. 2023 Wisconsin Act 126 Funding

Administrator Carlton presented a recommendation to the Commission that a separate decision item be included in the budget request to fund the needs associated with implementing 2023 Wisconsin Act 126. The recommendation was to request the same positions as sought in the previous biennial budget request. However, the Administrator recommended that some of the positions be project positions rather than permanent positions. This would also include hardware, software, relocation expenses, additional furniture, hardware, software, and other office needs associated with the new staffing. It would also include travel expenses for trainer travel to educate local candidates and others about the requirements of campaign finance law.

MOTION: To authorize Administrator Carlton to submit a separate decision item to fund implementation of 2023 Wisconsin Act 126 Funding consistent with the previous biennial budget request with the only change being that the requested 13 Ethics Specialist positions consist of eight (8) permanent positions and five (5) project positions.

Moved by Commissioner Kolste, seconded by Commissioner Bernier.

6-0 Motion carried unanimously.

3. Continuing Reliance on Lobbying Program Revenue

MOTION: To authorize Administrator Carlton to submit a decision item with the budget request ending reliance on lobbying program revenue as requested in the previous biennial budget request.

Moved by Commissioner Higginbotham, seconded by Commissioner Ptacek.

6-0 Motion carried unanimously.

4. Act 201 Exercise

MOTION: To authorize Administrator Carlton to prepare the Act 201 Exercise using methodology consistent with previous budget requests.

Moved by Vice-Chair Sumi, seconded by Commissioner Higginbotham.

6-0 Motion carried unanimously.

5. Budget-related Legal Issues

a. Delay Implementation of Act 126

MOTION: To authorize Administrator Carlton to request a delayed effective of May 31, 2028 as discussed.

Moved by Commissioner Higginbotham, seconded by Commission Ptacek.

6-0 Motion carried unanimously.

b. Repealing Paper Filings

MOTION: To authorize Administrator Carlton to seek repeal of WIS. STAT. § 11.1304(6)(b) which requires the Commission to accept certain paper filings due to the potential fiscal impact if 2023 Wisconsin Act 126 is implemented.

Moved by Commission Bernier, seconded by Vice-Chair Sumi.

6-0 Motion carried unanimously.

E. Closed Session

MOTION: To end open session and convene in closed session for the purpose of discussing requests for advice and personnel matters.

Moved by Commissioner Higginbotham, seconded by Commissioner Bernier.

6-0 Motion carried unanimously.

11:16 a.m. Moved to closed session.

August 20, 2026, Wisconsin Ethics Commission meeting minutes prepared by:

Catherine Luoma, Office Management Specialist

October 22, 2026

August 20, 2026, Wisconsin Ethics Commission meeting minutes certified by:

Maryann Sumi, Vice Chair

October 20, 2026



Wisconsin Ethics Commission

Campaign Finance | Lobbying | Ethics
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DATE: For the Commission Meeting on October 20, 2026

TO: Members, Wisconsin Ethics Commission

FROM: Sara Montez, Ethics Specialist

SUBJECT: Proposed Updates to Campaign Finance Manuals

For each manual, the Commission could take one of the following actions:

1. Approve the 2026 updates made to the campaign finance manuals as presented;
2. Revise the 2026 updates made to the manuals and approve them with the Commission's changes; or
3. Take action consistent with today's discussion.

Introduction

The Ethics commission is responsible for the administration of WIS. STAT. CH. 11. As part of this administrative responsibility, the Commission must prepare and publish campaign finance manuals setting forth recommended uniform methods of bookkeeping and reporting. The Commission must also prepare, publish, and revise these manuals as necessary. WIS. STAT. § 11.1304(3). To fulfil these requirements, Commission staff maintains a series of publicly accessible campaign finance manuals on the “Resources Overview” page of the Ethics Commission’s website. These manuals were last updated in 2019. In 2025 staff began a project to review and edit these manuals for currency, accuracy, and ADA accessibility.

Staff made the following changes to each campaign finance manual:

- Updated all mentions of “CFIS” or “Campaign Finance Information System” to the new campaign finance system “Sunshine”;
- Revised all reporting instructions to reflect the current reporting process in Sunshine;
- Attribution Statements section updated to include synthetic media regulations found in 2023 WISCONSIN ACT 123 and WIS. STAT. § 11.1303(2m);
- Miscellaneous grammar and sentence structure revisions made to maintain clarity for readers;
- Changed all links to hyperlinks for ADA accessibility;
- Updated hyperlinks to lead to the corresponding Sunshine video tutorials and the Sunshine Resource Page;
- Sidebar image on the cover page replaced with an ADA accessible header; and
- Miscellaneous formatting changes made for screen reader accessibility.

Wisconsin Ethics Commissioners

Paul Higginbotham | Debra Kolste | Gerald Ptacek | Kathleen Bernier | Maryann Sumi | Andrew Weininger

Administrator

Daniel A. Carlton, Jr.

Summary/Action

These manuals are akin to Guidelines. As the Commission is aware, it adopted a Guideline Policy in 2020. Commission staff reviews the Commission's guidance documents as needed. When changes are proposed, the Commission's staff must publicly post the proposed changes for two weeks prior to other meeting materials being posted and sent to the Commissioners to allow for public input or feedback. This period can be shortened with the approval of the Chair and Vice Chair. Consistent with the policy, staff posted the draft revisions and sent communications to the list of people who requested meeting notices and other communications be sent to them. The Commission's staff now brings forth the proposed changes to the Campaign Finance Manuals for formal approval and adoption. If approved, the Commission staff will update the website accordingly. The public is free to comment on guidance documents at any time. If Commission staff receive any feedback after the adoption of these manuals, that feedback will be handled in accordance with the Commission's policy.

Staff is seeking Commission approval of the updates made to our campaign finance manuals. If approved, the 2026 updated manuals will serve as official guidance for persons required to file campaign finance reports. After consideration of the proposed changes, would the commission like to:

1. Approve the 2026 updates made to the campaign finance manuals;
2. Revise the 2026 updates made to the manuals and approve them with the Commission's changes;
3. Take action consistent with today's discussion.

Attachments:

- A. Campaign Finance Overview: State Candidate Committees
- B. Campaign Finance Overview: Conduits
- C. Campaign Finance Overview: Independent Expenditure Committees
- D. Campaign Finance Overview: Political Action Committees
- E. Campaign Finance Overview: Political Party Committees & Legislative Campaign Committees
- F. Campaign Finance Overview: Recall Committees
- G. Campaign Finance Overview: Referenda Committees



Wisconsin Ethics Commission

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CAMPAIGN FINANCE OVERVIEW

State Candidate Committees

Published: October 2026

This manual has been updated to include specific statutory citations and clarify basic reporting requirements for State Candidate Committees.

Provided pursuant to [Wis. STAT. § 11.1304\(3\)](#).

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REGISTRATION REQUIREMENTS

Who is Required to Register?

Under Wisconsin campaign finance law, a candidate for election to public office must register with the appropriate filing officer. [WIS. STAT. § 11.0102](#). A candidate for one of these state offices -

Governor,
Lieutenant Governor,
Attorney General,
Secretary of State,
State Treasurer,
State Superintendent of Public Instruction,
Justice of the Supreme Court,
Court of Appeals Judge,
Circuit Court Judge,
State Senator,
Representative to the Assembly,
District Attorney;

(herein, “state candidate”) must register a candidate committee with the Ethics Commission as soon as any of the following occur:

- (a) The individual takes any of the following affirmative actions to seek nomination or election to a state or local office:
 - 1. Files nomination papers with the appropriate filing officer;
 - 2. Is nominated as a candidate for state or local office by a caucus or by a political party and the nomination is certified to the appropriate filing officer; or
 - 3. Receives a contribution, makes a disbursement, or gives consent for another person to receive a contribution or make a disbursement in order to bring about the individual’s nomination or election to a state or local office;
- (b) The individual holds a state or local office and is the subject of a recall petition; or
- (c) The individual holds a state or local office.

[WIS. STAT. § 11.0101\(1\)](#).

A state candidate must file a campaign registration statement as soon as practicable after the individual qualifies as a state candidate. WIS. STAT. §§ [11.0101\(1\)](#), [11.0202\(1\)\(a\)](#). Registration statements are to be filed using the Ethics Commission’s campaign finance website [Sunshine](#). A state candidate who receives no contributions, makes no disbursements, and incurs no obligations need not designate a campaign depository account until the first contribution is received, disbursement is made, or obligation is incurred. [WIS. STAT. § 11.0202\(1\)\(b\)](#). Prior to registration, a state candidate may deposit the minimum amount of

money needed to open an account at a financial institution. A state candidate may also pay for production of nomination papers and rent a post office box prior to registration. [WIS. STAT. § 11.0202\(2\)\(b\)](#).

After filing the registration statement to register a candidate committee, a state candidate may begin receiving and disbursing campaign funds. [WIS. STAT. § 11.0202\(2\)\(a\)](#). The candidate committee's financial activities must be reported to the Ethics Commission on campaign finance reports, unless the candidate committee has claimed an exemption from filing reports. WIS. STAT. §§ [11.0103](#), [11.0104](#). These reports will disclose information on the receipts, expenditures, incurred obligations and loans of the campaign. [WIS. STAT. § 11.0204\(1\)](#).

Completing a Registration Statement

Registration statements are completed electronically using the [Sunshine website](#). [WIS. STAT. § 11.1304\(6\)](#). If you have questions about filing a registration statement, please review the [Sunshine Resources page](#) or call the Ethics Commission.

The following information is required on the registration statement:

1. The name and mailing address of the candidate committee;
2. The name and mailing address of the candidate committee treasurer and any other custodian of books and accounts. Unless otherwise directed by the treasurer on the registration form and except as otherwise provided in this chapter or any rule of the commission, all mailings that are required by law or by rule of the commission shall be sent to the treasurer at the treasurer's address indicated upon the form;
3. In the case of a candidate committee of an independent candidate for partisan office or a candidate for nonpartisan county or municipal office, a list of the members of the committee, if any, whom the filing officer shall recognize as eligible to fill a nomination vacancy if the candidate dies before the election;
4. The name and address of the depository account of the candidate committee and of any other institution where funds of the committee are kept; and
5. The email address and personal telephone number of the state candidate, the candidate committee treasurer, and any other custodian of books and accounts. Telephone numbers provided shall be kept confidential and are not subject to the right of inspection and copying.

[WIS. STAT. § 11.0203](#).

Judicial officers can request protection of their personal information pursuant to [WIS. STAT. § 757.07\(4\)](#). The judicial officer must still provide their personal information to the extent required under Chapter 11. Upon receipt of a valid request form, the Commission will redact the personal information pursuant to WIS. STAT. § 19.55(1)(cm).

Amending a Registration Statement

When any of the information reported on the registration statement changes, an amendment to the registration statement must be filed with the Wisconsin Ethics Commission within **ten days**. [WIS. STAT. § 11.0203\(3\)\(a\)](#). State candidates or the treasurer of the candidate committee update their registration statements online in Sunshine. [WIS. STAT. § 11.0203\(3\)\(b\)](#). 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.

Candidates Seeking More Than One Office

An individual who holds a state or local elective office may establish a second candidate committee to pursue another state or local office. [WIS. STAT. § 11.0202\(2\)\(d\)](#). If a second committee is established, that committee will register and file reports with the appropriate filing officer. [WIS. STAT. § 11.0102](#).

If the individual loses the election for which the second candidate committee was created, the individual shall terminate the second candidate committee no later than 180 days after the date the winner of that election takes office. If the individual wins the election for which the second candidate committee was created, and resigns from or is no longer eligible for the first office, the individual shall terminate the first candidate committee within 180 days of resigning from the first office or being sworn into the second office. [WIS. STAT. § 11.0202\(2\)\(d\)](#). If a candidate wins the election for which the second candidate committee was created, and will remain in the office for which the first candidate committee was created, the candidate should maintain both candidate committees while they hold both offices. The candidate may not terminate either committee until he or she no longer holds the office for which the committee was created.

If a candidate has two state candidate committees, they can link the two using the Related State Candidate section of the registration statement on Sunshine.

Penalty for Not Filing a Registration Statement

If a candidate fails to file the original registration statement by the deadline for filing nomination papers, the candidate's name will not be placed on the ballot. WIS. STAT. §§ [8.15\(4\)\(b\)](#), [8.30\(2\)](#). If a required statement or amendment is not filed on time, the registrant may be subject to a civil penalty. [WIS. STAT. § 11.1400\(1\)](#).

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. This aggregate limit includes the state candidate's own contributions to their committee. However, a candidate committee cannot claim the exemption in a calendar year in which the state candidate is participating in an election. [WIS. STAT. § 11.0104\(1\)\(bm\)](#).

Once claimed, an exemption from reporting is effective for only the calendar year in which it is granted. However, if a candidate committee exceeds the \$2,500 threshold, the candidate committee is not eligible for exemption. [WIS. STAT. § 11.0104\(2\)](#). At that point, the candidate committee should immediately amend its registration to indicate it is no longer eligible to be exempt. The candidate committee shall resume reporting as of the date that the committee exceeded the \$2,500 aggregate activity threshold. An exempt candidate committee can voluntarily amend the registration statement to no longer be exempt at any time, even if it has not exceeded the threshold. A candidate 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 candidate committee of a state candidate that is eligible and wishes to claim the exemption must claim exemption by filing an amended registration statement each year. A state candidate committee must claim the exemption for the year after the year in which the candidate appeared on the ballot or ran as a write-in candidate by the January 15 following the election. For any other years, the candidate committee must claim the exemption by December 31 of the preceding year.

Financial Records During Exemption

When a candidate committee is exempt, it is not required to file any campaign finance reports. However, the candidate or treasurer is still required to keep financial records of all contributions to the committee, all disbursements, and all incurred obligations or loans for the period specified under [WIS. STAT. § 11.1103](#) until three years from the end of the period. [WIS. STAT. § 11.0201\(4\)](#). See the [Contribution Limits](#) section of this manual for more information about that period.

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 candidate 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 candidate committee decides it no longer wishes to be exempt. [WIS. STAT. § 11.0203\(3\)\(a\)](#). The candidate 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
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 candidate 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\(3\)](#).

CONTRIBUTION LIMITS

THESE LIMITS APPLY TO ALL CANDIDATE COMMITTEES.

Contribution limitations apply cumulatively during the entire applicable period prescribed in [WIS. STAT. § 11.1103](#). This is true regardless of whether there is a contested primary election.

OFFICE	INDIVIDUAL CONTRIBUTORS WIS. STAT. § 11.1101(1)	CANDIDATE COMMITTEE CONTRIBUTORS WIS. STAT. § 11.1101(2)	POLITICAL ACTION COMMITTEE CONTRIBUTORS WIS. STAT. § 11.1101(3)	OTHER PERSONS WIS. STAT. § 11.1101(4)
GOVERNOR	\$20,000	\$20,000	\$86,000	\$86,000
LIEUTENANT GOVERNOR	\$20,000	\$20,000	\$26,000	\$26,000
SECRETARY OF STATE	\$20,000	\$20,000	\$18,000	\$18,000
STATE TREASURER	\$20,000	\$20,000	\$18,000	\$18,000
ATTORNEY GENERAL	\$20,000	\$20,000	\$44,000	\$44,000
SUPERINTENDENT OF PUBLIC INSTRUCTION	\$20,000	\$20,000	\$18,000	\$18,000
SUPREME COURT	\$20,000	\$20,000	\$18,000	\$18,000
STATE SENATOR	\$2,000	\$2,000	\$2,000	\$2,000
ASSEMBLY REPRESENTATIVE	\$1,000	\$1,000	\$1,000	\$1,000
APPEALS JUDGE – POPULOUS DISTRICTS	\$6,000	\$6,000	\$6,000	\$6,000
APPEAL JUDGE – OTHER DISTRICTS	\$5,000	\$5,000	\$5,000	\$5,000
CIRCUIT JUDGE – POPULOUS AREA	\$6,000	\$6,000	\$6,000	\$6,000
DISTRICT ATTORNEY – POPULOUS AREA	\$6,000	\$6,000	\$6,000	\$6,000
CIRCUIT JUDGE – OTHER AREA	\$2,000	\$2,000	\$2,000	\$2,000
DISTRICT ATTORNEY – OTHER AREA	\$2,000	\$2,000	\$2,000	\$2,000

The contribution limits established by state statute determine the maximum amount of all contributions (monetary, non-commercial loans, and in-kind contributions combined) that an individual or committee can give or receive over a campaign period. These limits depend on the office sought by the candidate and the identity of the contributor. A candidate or committee may not accept contributions that exceed the applicable limit. WIS. STAT. §§ [11.1101](#), [11.1204\(3\)](#).

Populous Areas:

- Appeals Judge – A county having a population of more than 750,000.
- Circuit Judge – Circuits having a population of more than 300,000.
- District Attorney – Prosecutorial units having a population more than 300,000.

Applicable Contribution Limits Periods

Contribution limits apply for a specified period of time called the contribution limits period. For purposes of calculating contribution limits, the contribution limits period for a candidate that is seeking election to

an office that he or she does not hold begins on the date that she or he becomes a candidate. [WIS. STAT. § 11.1103\(2\)](#). Generally, the earliest that a person becomes a candidate is the date that the candidate receives his or her first contribution, makes their first disbursement, or designates someone else to make contributions or disbursements on their behalf to bring about their election. However, another date may apply. The contribution limit period includes both the primary and general election. The contribution limit period ends December 31st after the election for fall candidates or June 30th after the election for spring candidates. *Id.*

For a partisan candidate seeking reelection to the office they currently hold, the new contribution limits period begins on January 1st following the election and runs through the December 31st immediately after the next election. [WIS. STAT. § 11.1103\(1\)\(a\)](#). For a non-partisan candidate seeking reelection to the office they currently hold, the contribution limits period begins on the July 1 immediately after the election and runs through the June 30th immediately after the next election. [WIS. STAT. § 11.1103\(1\)\(b\)](#).

For a candidate at a special election, the campaign period runs from the date an individual becomes a candidate to the 22nd day after the election. [WIS. STAT. § 11.1103\(3\)](#).

Exceptions to Contribution Limits

The following contributions to candidate committees may be made in unlimited amounts:

1. A candidate making contributions to their own candidate committee ([WIS. STAT. § 11.1104\(7\)](#));
2. Political party committees or legislative campaign committees making contributions to candidate committees ([WIS. STAT. § 11.1104\(5\)](#));
3. Transfer of contributions between the candidate for Governor and Lieutenant Governor of the same party ([WIS. STAT. § 11.1104\(8\)](#)); and
4. Contributions used to pay legal fees and other expenses incurred in connection with a recount or petitions to recall an officer are not subject to contribution limits. To qualify for this exclusion, recall expenses must occur before the recall primary or election is ordered, or in contesting or defending the order. Contributions used to pay recount or recall expenses must be reported on the regular campaign finance reports. Both the contributor and the candidate should indicate which contributions are being used for this purpose (WIS. STAT. §§ [11.1104\(9\)-\(11\)](#)).

CONTRIBUTIONS AND DISBURSEMENTS

Candidate committees are required to make full reports of all contributions, disbursements, and obligations received, made and incurred by the committee. Each report needs to include information covering the period since the last date covered on the previous report. [WIS. STAT. § 11.0204\(1\)\(a\)](#).

The statutes require candidate committees at the state level to file all necessary reports in Sunshine. [WIS. STAT. § 11.1304\(6\)](#).

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;
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 candidate committee, together with the amount of the contribution. [Wis. STAT. § 11.0204\(1\)\(a\)1.](#)
2. The occupation, if any, of each individual contributor whose cumulative contributions to the candidate committee for the calendar year are in excess of \$200. [Wis. STAT. § 11.0204\(1\)\(a\)3.](#)
3. An itemized statement of each contribution made anonymously to the candidate committee. If the contribution exceeds \$10, the candidate committee shall specify whether the candidate 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. § 11.0204\(1\)\(a\)4.](#)
4. A statement of totals during the reporting period of contributions received and contributions donated. [Wis. STAT. § 11.0204\(1\)\(a\)5.](#)

In-Kind Contributions

An in-kind contribution is any good, service, or property offered to the candidate's campaign 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 campaign worker 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 candidate's campaign from that campaign worker. When an individual is paid to work on behalf of a candidate by a political committee or some other individual, the payment for those services is an in-kind contribution to the candidate's campaign. 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 campaign is an in-kind contribution from the political committee or individual. If another committee pays for a newspaper, radio, or TV ad, and coordinates with the candidate committee about the content, timing, or other details of that ad, that ad would be an in-kind contribution. Splitting the costs of a campaign ad is an in-kind contribution from the first candidate committee to the second candidate committee for the amount the first committee paid, and an in-kind contribution from the second candidate committee to the first candidate committee for the amount the second candidate committee paid. See [2022 ETH 01 Reporting of Joint Advertisements for more information.](#)

Before making an in-kind contribution, the contributor is required to notify the candidate, candidate's agent, or the administrator or 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 candidate 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 and the same contribution limits as monetary contributions. [WIS. STAT. § 11.0101\(8\)](#). Monetary contributions and in-kind contributions from a single contributor are added together for the purposes of determining compliance with contribution limits and the year-to-date amount for a specific contributor. WIS. STAT. §§ [11.0101\(8\)](#), [11.1103](#).

Reporting In-Kind Contributions in Sunshine

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 candidate 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 candidate committee had previously paid for the item or service being give and has entered that payment in the transactions table on Sunshine, then the candidate 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 candidate committee should also identify the good/service in the “Comment” field.

But, if the candidate 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 candidate committee would report it as a transaction type of “Disbursement” with the transaction category as “Contribution to Committee In-kind.” The candidate committee must then list the vendor in the “Final Recipient” column. The candidate committee should also identify the good/service in the “Comment” field.

Contributions and Other Income from Businesses

Businesses may make contributions under some circumstances, but the rules vary by the type of business.

1. Corporations **may not contribute** to local or state candidates 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. This contribution counts toward the contribution limits from that individual to the candidate. [WIS. STAT. § 11.1113\(1\)](#).
3. Partnerships may contribute. The contribution must be reported under the names of the individual partners. 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 candidate 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 as “Other Income” in campaign finance reports. [WIS. STAT. § 11.0204\(1\)\(a\)10](#).

Returned Contributions

A committee may return a contribution at any time before or after it has been deposited. [WIS. STAT. § 11.1110\(1\)](#) , [WIS. ADMIN. CODE ETH 1.26](#). Any contribution a committee returns to the donor after depositing it in the campaign account must be reported as a returned contribution to the contributor. A committee that accepts an unlawful contribution, reports that contribution, and returns that contribution within 15 days of the filing date for that report, does not violate the contribution or source limits. [WIS. STAT. § 11.1110\(2\)\(b\)](#).

Contributions Transferred through Conduits

A conduit is any individual, committee or group that receives contributions from individuals, deposits those contributions in a financial institution, and then transfers the contributions to a candidate or political 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 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.

Prohibited Contributions

Certain contributions are prohibited by Wisconsin law. A candidate 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 from corporations, associations organized under ch. 185 or 193, labor organizations, or federally recognized American Indian Tribes ([WIS. STAT. § 11.1112](#));
5. Contributions more than the limits set by law (WIS. STAT. §§ [11.1101](#), [11.1204\(3\)](#)); or
6. Contributions from foreign nationals ([WIS. STAT. § 11.1208\(4\)](#)).

When receiving contributions, candidate committees should review each contribution to ensure the contributor is not exceeding the applicable contribution limits. (WIS. STAT. §§ [11.1101](#), [11.1204\(3\)](#)). Additionally, committees should be aware of the prohibitions on lobbyist contributions to partisan state candidates. Licensed lobbyists are prohibited from making campaign contributions to state candidates for partisan state office except between the first day authorized to circulate nominations papers, if the legislature is not in session, and the day of the general election in the year of the candidate's election. [WIS. STAT. § 13.625\(1m\)](#). For further information on lobbyist contributions, visit the [Campaign Finance: Prohibited Contributions page](#) of the Ethics Commission's website or contact the Ethics Commission.

A candidate committee should monitor contributions carefully. If the candidate committee is aware that a contribution was received from a potentially prohibited source, the committee should ensure that the contribution is lawful. [WIS. STAT. § 11.1204\(3\)](#). It is recommended that a committee not accept any contributions if the committee cannot determine whether the contribution is lawful.

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; 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. The date, full name, and street address of each committee to which the candidate committee has made a contribution, together with the amount of the contribution. [WIS. STAT. § 11.0204\(1\)\(a\)2.](#)
2. 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. § 11.0204\(1\)\(a\)8.](#)
3. A statement of totals during the reporting period of disbursements made. [WIS. STAT. § 11.0204\(1\)\(a\)10.](#)

Obligations and Loans

Candidate 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. § 11.0204\(1\)\(a\).](#) A loan received by a committee from any person or committee, other than a loan of money by a commercial lending institution in the ordinary course of business, is considered a contribution while outstanding and counts towards the contribution limit of the creditor. After repayment, the loan is no longer counted towards the limit. [WIS. STAT. § 11.0101\(8\)\(a\)1.](#), [WIS. ADMIN. CODE ETH 1.25.](#)

“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. § 11.0204\(1\)\(a\)9.](#)
2. A statement of the balance of obligations incurred as of the end of the reporting period. [WIS. STAT. § 11.0204\(1\)\(a\)11.](#)

Required Information for Loans

Each loan of money made to the candidate committee 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. § 11.0204\(1\)\(a\)7.](#)

Cash Balances

Candidate committees are required to provide a statement of the cash on hand at the beginning and end of each reporting period. [WIS. STAT. § 11.0204\(1\)\(a\)6.](#) The committee 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 candidate committee. The reports must be submitted electronically via [Sunshine.](#) [WIS. STAT. § 11.1304\(6\).](#)

The information listed on the campaign finance report discloses the financial activity of the candidate's campaign. The law requires disclosure of income, disbursements, and incurred obligations. [WIS. STAT. § 11.0204\(1\)\(a\).](#) Committee treasurers must exercise diligence in acquiring and furnishing the contributor information required on the receipt schedules. For all contributors, the report must disclose the individual's name and address. [WIS. STAT. § 11.0204\(1\)\(a\)1.](#) If the individual's year-to-date total exceeds \$200, you must also provide the individual's occupation. [WIS. STAT. § 11.0204\(1\)\(a\)3.](#)

Treasurers and candidates 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

Candidates on the ballot or running as a write-in must file a pre-primary and a pre-election report which is due eight days before the respective election. Candidates for state office are always required to file a pre-primary report, even if their names do not appear on a primary ballot. Candidates that lose in the primary or general election must continue to file reports until they are eligible for, and request, termination of their committee. Candidates must also file continuing reports in January and July of each year until they terminate their candidate committee, whether or not they are on the ballot.

With some restrictions, candidate 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 concerning a spring primary must file: (1) a preprimary 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. § 11.0204\(2\).](#)

Spring Election: A committee that engages in activity concerning a 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. § 11.0204\(3\)](#).

Partisan Primary: A committee that engages in activity concerning a 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 September 30. [WIS. STAT. § 11.0204\(4\)](#).

General Election: A committee that engages in activity concerning a 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 September 30. [WIS. STAT. § 11.0204\(5\)](#).

Special Elections: In addition to the pre-primary and pre-election reports described above, a committee may also have to file a post-election report within 45 days if January or July report has not been filed. [WIS. STAT. §§ 11.0504\(3\)\(c\)](#) and [11.0504\(5\)\(d\)](#).

Reporting deadlines can be found on the [Campaign Finance Filing Calendar](#) on the Ethics Commission's website.

How to Complete Campaign Finance Reports

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.

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 candidate 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.

Special Report of Late Contribution (72-Hour Reporting)

Candidates for state offices must report contributions of \$1,000 or more **received** in the 14-day period either before the primary or election or on the day of the primary or election within 72 hours of receipt. A special report of late contribution must be filed (1) for any contribution of \$1,000 or more, or (2) for contributions from a single contributor totaling \$1,000 or more **received** after the closing date of the pre-primary or pre-election report and before the primary or election is held. Contributions of \$1,000 or more from the candidate to his or her own campaign are included in this reporting requirement. The report must be filed within 72 hours of **receiving** the contributions. The contribution must also be reported on the next full campaign finance report. [WIS. STAT. § 11.0204\(7\)](#).

Committees required to file 72-hour reports (CF-7) of independent expenditures must do that through the Sunshine website. In Sunshine, the option to file a 72-hour report will become available on the reports page once the committee enters a transaction qualifying them for filing that report. The committee will only be able to create the report after entering their transactions. For more information on filing reports, please see the [Committee Reporting](#) tutorial.

No-Activity Report

If a candidate receives no contributions, makes no disbursements and incurs no obligations during a reporting period, the registrant may file 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\(3\)](#). Please review the [Submitting a "No Activity" Report](#) tutorial for more information.

ATTRIBUTION STATEMENTS (DISCLAIMERS)

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

Express advocacy means 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 Governor,” or “Doe for Governor.” [WIS. STAT. § 11.0101\(11\)](#).

No disbursement by candidate committees 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 containing express advocacy which is paid for by any contribution or disbursement shall clearly identify its source. [WIS. STAT. § 11.1303\(2\)\(a\)](#), [WIS. ADMIN. CODE ETH 1.96\(1\)-\(4\)](#).

Every communication containing express advocacy 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 must be readable, legible, and readily accessible. [WIS. STAT. § 11.1303\(2\)\(g\)](#).

Attribution statements do not apply to communications containing express advocacy printed on small items, which would normally require a disclaimer, but cannot be conveniently printed, including text messages, social media communications, and certain small advertisements on mobile phones. [WIS. STAT. § 11.1303\(2\)\(f\)](#), [WIS. ADMIN. CODE ETH 1.96\(5\)](#).

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 candidate committee, the disclaimer must include the words “Paid for by,” followed by the name of the committee:

“Paid for by Friends of Mary Smith.”

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

“Paid for by Friends of Mary Smith for Mayor, James Jones, Treasurer.”

When a communication is paid for by another in coordination with a candidate 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 Mary Smith for Governor.”

TERMINATION OF CAMPAIGN FINANCE REGISTRATION

A candidate committee may terminate its registration if it meets the following requirements:

1. Determines that all financial activity will stop, and that the candidate committee will no longer receive contributions, make disbursements, or incur obligations; and
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.

[WIS. STAT. § 11.0105.](#)

A candidate may not terminate his or her registration before a primary or election in which he or she is a candidate. If a candidate loses a primary, he or she may terminate before the election. [WIS. STAT. § 11.0105\(1\)\(b\).](#)

Incumbent office holders are candidates, and because candidates are required to file campaign finance registration statements; an incumbent officer holder cannot terminate his or her campaign finance registration prior to leaving office. WIS. STAT. [§§ 11.0101\(1\)\(c\), 11.0202\(1\)\(a\).](#) Incumbents 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.

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

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 otherwise prohibited by law, including:

1. Repay 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 candidate or 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 registrant within the permitted contribution limit; or
5. Using any combination of the above.

WIS. STAT. §§ [11.0105\(3\), 11.1208\(2\)\(a\).](#)

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



Wisconsin Ethics Commission

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CAMPAIGN FINANCE OVERVIEW

Conduits

Published: October 2026

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

Provided pursuant to [Wis. STAT. § 11.1304\(3\)](#).

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REGISTRATION REQUIREMENTS

What is a Conduit?

A conduit is defined as:

“...a person other than an individual that receives a contribution of money from an individual, deposits the contribution in an account held by the person, and releases the contribution to a committee at the direction of the 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\(3\)](#).

When Conduits are Required to Register

A new conduit must register “upon its inception and prior to accepting or releasing any... contribution.” [WIS. STAT. § 11.0702](#). All conduits must register at the state level – with the Ethics Commission. Registration statements are to be filed using the Ethics Commission’s website [Sunshine](#).

After filing the registration statement, a conduit may begin receiving and disbursing funds. The conduit’s financial activities must be reported on campaign finance reports, unless the conduit has claimed an exemption from filing finance reports. WIS. STAT. §§ [11.0103](#), [11.0104](#).

Completing a Registration Statement

Registration statements are completed electronically using the Sunshine website. [WIS. STAT. § 11.1304](#). Please review the [Accessing Sunshine](#) tutorial to learn how to create an account, log in, change your password, and set up 2-Factor Authentication. The [Creating/Amending Your Registrant](#) tutorial demonstrates how to register a new committee, add/remove users for your committee, and amend your registration.

Information required on the registration statement:

1. The name and mailing address of the conduit;
2. The name and mailing address of the administrator of the conduit and any other custodian of books and accounts. Unless otherwise directed by the administrator on the registration form and except as otherwise provided in this chapter or any rule of the commission, all mailings that are required by law or by rule of the commission shall be sent to the administrator at the administrator's address indicated upon the form;
3. The email address and personal telephone number of the administrator of the conduit and any other custodian of books and accounts. Telephone numbers shall be kept confidential and are not subject to the right of inspection and copying under § [19.35 \(1\)](#).
4. The name and address of the depository account of the conduit and of any other institution where funds of the conduit are kept; and
5. The name and mailing address of a sponsor, if any, ([WIS. STAT. § 11.0705\(1\)](#)) to which contributions may be redirected as provided under § [11.0705\(2\)](#).

[WIS. STAT. § 11.0703](#).

If a conduit has a sponsor, the conduit must provide the name of that organization. [WIS. STAT. § 11.0703\(1\)\(d\)](#). A sponsor is “a person, other than an individual or a candidate committee, that is associated with a conduit.” [WIS. STAT. § 11.0705\(1\)](#). A sponsor may spend an unlimited amount for the conduit’s administrative and solicitation expenses. [WIS. STAT. § 11.0101\(8\)\(b\)15](#). If the conduit receives contributions and loses contact with the contributor, under some circumstances, it may redirect contributions to the sponsor or the conduit’s administrative fund. [WIS. STAT. § 11.0705\(2\)](#).

Every conduit must have a bank account and provide the name and address of the financial institution. [WIS. STAT. § 11.0703\(1\)\(c\)](#). To open the bank account, it may be necessary to complete a request for [Employer Identification Number](#) (EIN).

Amending a Registration Statement

When any of the information reported on the registration statement changes, an amendment to the registration statement must be filed with the Wisconsin Ethics Commission within **ten days**. [WIS. STAT. § 11.0703\(3\)](#). This can be done in Sunshine through the View/Edit Registration Screen. Please review the [Creating/Amending Your Registrant](#) tutorial for more information.

Penalty for Not Timely Filing a Registration Statement

If a required statement or amendment is not filed on time, the registrant may be subject to a civil forfeiture of up to \$500 for each violation. [WIS. STAT. § 11.1400\(1\)](#).

FILING FEES

Every conduit which releases more than \$2,500 in contributions 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 conduit 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 conduit 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 conduit required to pay the filing fee that fails to do so within the time prescribed may be subject to a civil forfeiture. 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\(4\)](#); [WIS. ADMIN. CODE ETH § 26.02\(3\)](#).

EXEMPTION FROM FILING CAMPAIGN FINANCE REPORTS

Eligibility

Conduits may be eligible for an exemption from filing campaign finance reports if the conduit 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 conduit receives \$1,600 in contributions and spends \$1,000 in disbursements, the conduit's aggregate activity is \$2,600, and the conduit 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 conduit exceeds the \$2,500 threshold, the conduit is not eligible for exemption. [WIS. STAT. § 11.0104\(2\)](#). At that point, the conduit should immediately amend its registration to indicate it is no longer eligible to be exempt. The conduit shall resume reporting as of the date that the conduit exceeded the \$2,500 aggregate activity threshold. An exempt conduit can voluntarily amend the registration statement to no longer be exempt at any time, even if it has not exceeded the threshold. A conduit 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 conduit that is eligible and wishes to claim the exemption must claim exemption by filing an amended registration statement each year. The conduit must claim exemption by December 31 of the preceding year.

Financial Records During Exemption

When a conduit is exempt, it is not required to file any campaign finance reports. [WIS. STAT. § 11.0104\(2\)](#). However, the conduit administrator is required to keep financial records adequate to meet the requirements of campaign finance law. Records must be kept for the previous three years. [WIS. STAT. § 11.0701\(4\)](#).

Revoking Exemption

If, at a later date, the conduit expects to exceed the \$2,500 limit on accepting and disbursing contributions, the conduit can request an exemption status change on its campaign registration statement by amending the registration statement. If a conduit 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 conduit decides it no longer wishes to be exempt. [WIS. STAT. § 11.0703\(3\)](#) The conduit is then required to file campaign finance reports beginning with the next regular report due after the date the conduit amended its registration statement or the date the conduit exceeded \$2,500 in accepted or released contributions. [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
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 conduit 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\(3\)](#).

CONTRIBUTION LIMITS

Contribution limitations apply cumulatively during the entire applicable period prescribed in [WIS. STAT. § 11.1103](#). This is true regardless of whether there is a contested primary election.

OFFICE	INDIVIDUAL CONTRIBUTIONS RELEASED BY CONDUIT
GOVERNOR	\$20,000
LIEUTENANT GOVERNOR	\$20,000
SECRETARY OF STATE	\$20,000
STATE TREASURER	\$20,000
ATTORNEY GENERAL	\$20,000
SUPERINTENDENT OF PUBLIC INSTRUCTION	\$20,000
SUPREME COURT	\$20,000
STATE SENATOR	\$2,000
ASSEMBLY REPRESENTATIVE	\$1,000
APPEALS JUDGE – POPULOUS DISTRICTS	\$6,000
APPEAL JUDGE – OTHER DISTRICTS	\$5,000
CIRCUIT JUDGE – POPULOUS AREA	\$6,000
DISTRICT ATTORNEY – POPULOUS AREA	\$6,000
CIRCUIT JUDGE – OTHER AREA	\$2,000
DISTRICT ATTORNEY – OTHER AREA	\$2,000
LOCAL OFFICES	GREATER OF \$500 OR 2 CENTS TIMES THE POPULATION; NOT MORE THAN \$6,000

[WIS. STAT. § 11.1101\(1\)](#).

Populous Areas:

- Appeals Judge – A county having a population of more than 750,000.
- Circuit Judge – Circuits having a population of more than 300,000.
- District Attorney – Prosecutorial units having a population more than 300,000.

Local Offices:

- Districts with 25,000 or fewer population have a limit of \$500. Districts with 300,000 or greater population have a limit of \$6,000. The fee for districts with a population between 25,000 and 300,000

needs to be calculated as 2 cents times the population (.02 x District Population = Local Office Conduit Contribution Limit).

- The number of inhabitants in the jurisdiction or district is determined by the latest federal census or the census information on which the district is based, as certified by the appropriate filing officer. [WIS. STAT. § 11.1101\(2\)\(h\)2.](#)

The contribution limits established by state statute determine the maximum amount of all contributions (cash, non-commercial loans, and in-kind contributions combined) that an individual can give to a candidate committee over a campaign period. These limits depend on the office sought by the candidate and the identity of the contributor. A conduit may not transfer contributions that exceed the applicable limit for a particular individual contributing to a particular committee. Contribution limits apply to each individual who is contributing through the conduit. It is the transfer of aggregate contributions from a single individual that should be considered. WIS. STAT. § [11.1101](#)

Applicable Contribution Limits Periods

Contribution limits apply for a specified period of time called the contribution limits period. For purposes of calculating contribution limits, the contribution limits period for a candidate that is seeking election to an office that he or she does not hold begins on the date that she or he becomes a candidate. [WIS. STAT. § 11.1103\(2\)](#). Generally, the earliest that a person becomes a candidate is the date that the candidate receives his or her first contribution, makes their first disbursement, or designates someone else to make contributions or disbursements on their behalf to bring about their election. However, another date may apply. The contribution limit period includes both the primary and general election. The contribution limit period ends December 31st after the election for fall candidates or June 30th after the election for spring candidates. [Id.](#)

For a partisan candidate seeking reelection to the office they currently hold, the new contribution limits period begins on January 1st following the election and runs through the December 31st immediately after the next election. [WIS. STAT. § 11.1103\(1\)\(a\)](#). For a non-partisan candidate seeking reelection to the office they currently hold, the contribution limits period begins on the July 1 immediately after the election and runs through the June 30th immediately after the next election. [WIS. STAT. § 11.1103\(1\)\(b\)](#).

For a candidate at a special election, the campaign period runs from the date an individual becomes a candidate to the 22nd day after the election. [WIS. STAT. § 11.1103\(3\)](#).

CONTRIBUTIONS

Conduits are required to make full reports of all contributions made to a candidate committee. Each report needs to include information covering the period since the last date covered on the previous report. [WIS. STAT. § 11.0704\(1\)](#).

A contribution released by a conduit to a committee is a contribution from the individual who made the contribution through the conduit. It is not a contribution from the conduit. [WIS. STAT. § 11.1106](#).

Reporting Contributions Released to Committees

Conduits are required to file two types of reporting: transmittal letters and campaign finance reports. There is more information on transmittal letters below.

Campaign Finance Reports

Conduits releasing contributions must report the date, full name and street address of each committee to which contributions were released during the reporting period, along with the total of all contributions released to each committee. [WIS. STAT. § 11.0704\(1\)\(a\)1](#). If the contributor's total contributions to that committee for that calendar year are over \$200, the conduit must also report the contributor's occupation. [WIS. STAT. § 11.0704\(1\)\(a\)2](#). For more information on filing campaign finance reports in Sunshine, please see the [Conduit Continuing Reports and Termination Reports](#) video on the [Sunshine Resource page](#).

Redirected Contributions

Occasionally, an individual will deposit money with a conduit, but the conduit will lose contact with that individual. The conduit may redirect any contributions from that individual to the sponsor or, if there is no sponsor, to an administrative fund of the conduit as long as it meets all of the criteria below:

- a) The conduit has held the contribution for at least 24 consecutive months, over which time the individual that made the contribution has made no contact with the conduit; and
- b) Either of the following apply:
 1. The conduit has, over the 24-month period described in par. (a), attempted in good faith to contact the individual that made the contribution at least 5 times, and has documented each such attempt, but has been unable to make contact with the individual. A conduit may satisfy the requirement to contact the individual by telephoning the individual at the last-known telephone number; by sending a text message to the individual at the last-known cellular telephone number or pager number capable of receiving text messages; by sending a facsimile transmission to the individual at the last-known facsimile transmission number; by sending a letter or postcard to the individual by U.S. mail; by sending a message by electronic mail; or by any combination of the foregoing. A conduit may not satisfy the requirement to attempt in good faith to contact the individual at least 5 times if all 5 attempted contacts occur within a period of 30 consecutive days; or
 2. The surviving spouse or executor of the estate of a deceased individual that made the contribution authorizes the redirection of the contribution.

[WIS. STAT. § 11.0705](#)

Reporting Contributions Redirected to a Sponsor

Conduits redirecting contributions to a sponsor or administrative fund of the conduit must report the date and the full name and street address of the sponsor (or administrative fund) to which contributions were released during the reporting period. Conduits are required to report whether, during the reporting period, any contribution was redirected to a sponsor. This is accomplished by reporting the date, individual's name, amount, that the contribution was redirected, and the final recipient's name on the applicable campaign finance report. If an individual's total redirected contributions for the calendar year are over \$200.00, the individual's occupation must be reported as well. For information on entering transactions in Sunshine, please see the [Conduit Transaction Manual Entry](#) video or the [Conduit Transaction Importing from Spreadsheet](#) video on the Sunshine Resource page.

[WIS. STAT. § 11.0704\(1\)\(a\)2.](#)

Transmittal Letters

A conduit releasing a contribution of money to the recipient shall, in writing at the time the contribution is released, identify itself to the recipient as a conduit and report to the recipient the following information about each contribution released by it:

1. An itemized statement giving the date, full name, and street address of each person who has made a contribution to the conduit, which contribution is being released to the recipient, together with the amount of the contribution; and
2. The occupation, if any, of each individual contributor whose cumulative contributions to the recipient for the calendar year are in excess of \$200.

[WIS. STAT. § 11.0704\(1\)\(b\).](#)

When a conduit enters or uploads information into the Sunshine website, Sunshine will generate a transmittal letter. A new letter will be created for each final recipient you entered into Sunshine. By selecting them, you will create a transmittal letter. The status will then show as Pending. If the final recipient accepts the contribution, the status will change to Accepted. For a tutorial, please follow along with the [Creating and Sending Transmittal Letters](#) video.

Prohibited Contributions

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

1. Contributions in cash of more than \$100 ([WIS. STAT. § 11.1107](#));
2. Contributions given in the name of someone other than the contributor ([WIS. STAT. § 11.1204\(1\)](#));
and
3. Contributions from foreign nationals ([WIS. STAT. § 11.1208\(4\)](#)).

Statute defines "conduit" as a person other than an individual that receives a contribution of money from an individual, deposits the contribution in an account held by the person, and releases the contribution to a committee at the direction of the contributor. According to this definition, conduits are unable to receive anonymous donations. This is because logistically a conduit must know an individual's identity in order

to hold an account for them. Thus, acceptance of anonymous contributions to a conduit is prohibited. Further, it is against the nature of a conduit. [WIS. STAT. § 11.0101\(7\)](#).

The definition of conduit also notes that conduits “receive a contribution of money from an individual.” Thus, by nature, a conduit would not be able to accept contributions from committees, businesses, or other groups. [WIS. STAT. § 11.0101\(7\)](#).

Conduits should be careful to help committees avoid potential violations of other laws. First, conduits should review released contributions to ensure an individual does not exceed the applicable contribution limits. (WIS. STAT. §§ [11.1101](#), [11.1204\(3\)](#)) Next, conduits that collect and release contributions on behalf of licensed lobbyists should be aware of the prohibitions on lobbyist contributions to partisan state candidates. Licensed lobbyists are prohibited from making campaign contributions to state candidates for partisan state office except between the first day authorized to circulate nominations papers, if the legislature is not in session, and the day of the general election in the year of the candidate’s election. [WIS. STAT. § 13.625\(1m\)](#). For further information on lobbyist contributions, visit the [Campaign Finance: Prohibited Contributions](#) page of the Ethics Commission’s website or contact the Ethics Commission.

A conduit should monitor contributions carefully. It is recommended that a conduit not accept or release any contributions if it cannot determine whether the contribution is lawful.

Returned Contributions

Conduits do not have to report when individuals contribute money to the conduit fund. If money is returned from the conduit fund to a contributor, that transaction does not have to be reported by the conduit.

Likewise, if a conduit contributes an individual’s money to a political committee, and the committee returns the contribution, or never cashes the check, the money should be placed back in the conduit fund under the control of the same individual. The conduit does not have to report the receipt of the returned contribution.

[WIS. STAT. § 11.0704\(1\)](#).

CAMPAIGN FINANCE REPORTS

All registrants that are not exempt from filing must file campaign finance reports. Conduits must continue to file periodic reports until the conduit is terminated. The reports must be submitted electronically via [Sunshine](#).

The information listed on the campaign finance report discloses the financial activity of the conduit. Conduits must disclose any contributions released to a committee, and any contributions redirected to a sponsor. [WIS. STAT. § 11.0704\(1\)\(a\)](#). Conduit administrators must exercise diligence in acquiring and furnishing the contributor information required. Under current state law, conduits 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

All conduits must file continuing reports on January 15 and July 15 of each year until they terminate their registration. Conduits must file a report on September 30 of an even-numbered year if the conduit releases any contributions to a candidate in that year’s partisan primary or general election. Conduits must file a post-election report after giving to a candidate on the ballot in a special election only if they are not already required to file a January or July continuing report within 45 days of the election. Conduits do not file general and spring election-related reports.

For reporting deadlines, please visit the [Campaign Finance Filing Calendar](#) on the Ethics Commission’s Website.

How to Complete Campaign Finance Reports

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.

Detailed instructions on how to complete and file the campaign finance report can be found in the conduits section of the [Sunshine Resources Page](#).

Filing Reports in Sunshine

Conduits will 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.

A conduit does not have to provide information on money received from members that has not been released to committees or the sponsor. A conduit does not have to report contributions that are later returned from a committee to the conduit. A conduit does not have to report administrative and fundraising expenses spent by the conduit's sponsor or its administrative fund. [WIS. STAT. § 11.0704\(1\)](#).

No-Activity Report

If a conduit does not release any contributions during a reporting period, the conduit may file a no-activity report. No-activity reports should be used only when there has been no contribution activity. If there is any financial activity, a registrant is required to use the regular campaign finance report form. [WIS. STAT. § 11.0103\(3\)\(d\)](#). Please review the [Submitting a "No Activity" Report](#) tutorial for more details.

TERMINATION OF REGISTRATION

An independent expenditure committee may terminate its registration if it meets the following requirements:

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 by filing a termination report.

[WIS. STAT. § 11.0105](#).

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

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 otherwise prohibited by law, including:

1. Repay 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 candidate or 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 registrant within the permitted contribution limit; or
5. Using any combination of the above.

WIS. STAT. §§ [11.0105\(3\)](#), [11.1208\(2\)\(a\)](#).

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



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CAMPAIGN FINANCE OVERVIEW

Independent Expenditure Committees

Published: October 2026

This manual has been updated to include specific statutory citations and clarify basic reporting requirements for state Independent Expenditure Committees.

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

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REGISTRATION REQUIREMENTS

What is an Independent Expenditure Committee?

An Independent Expenditure Committee is defined as:

any person, other than an individual, or any permanent or temporary combination of 2 or more persons unrelated by marriage that satisfies any of the following:

- (a) It has the major purpose of making independent expenditures, as specified in the person's organizational or governing documents, the person's bylaws, resolutions of the person's governing body, or registration statements filed by the person under this chapter; or
- (b) It uses more than 50 percent of its total spending in a 12-month period on independent expenditures and expenditures made to support or defeat a referendum. In this subdivision, total spending does not include a committee's fundraising or administrative expenses.

[WIS. STAT. § 11.0101\(17\).](#)

An independent expenditure is defined as:

an expenditure for express advocacy by a person, if the expenditure is not made in coordination with a candidate, candidate committee, candidate's agent, legislative campaign committee, or political party, as prohibited under s. [11.1203](#).

[WIS. STAT. § 11.0101\(16\).](#)

The express advocacy requirement is defined as:

(11) "Express advocacy" means a communication that contains terms such as the following with reference to a clearly identified candidate and that unambiguously relates to the election or defeat of that candidate:

- (a) "Vote for;"
- (b) "Elect;"
- (c) "Support;"
- (d) "Cast your ballot for;"
- (e) "Smith for ... (an elective office);"
- (f) "Vote against;"
- (g) "Defeat;"
- (h) "Reject;" or
- (i) "Cast your ballot against".

[WIS. STAT. § 11.0101\(11\).](#)

When is an Independent Expenditure Committee Required to Register?

Under [WIS. STAT. § 11.0602](#), a new independent expenditure committee must register within 10 business days of exceeding the threshold of \$2,500 of activity in a calendar year.

All independent expenditure committees must register with the Wisconsin Ethics Commission. [WIS. STAT. § 11.0102\(1\)](#). Independent expenditure committees register online at [Sunshine](#).

After the registration statement has been filed and the committee has been activated, an independent expenditure committee may resume making disbursements and incurring obligations. [WIS. STAT. § 11.0602\(2\)](#). The committee's financial activities must be reported on campaign finance reports (ETHCF-2S, 2SE, 2SU or 2NA), unless the committee has claimed an exemption from filing finance reports. These reports will disclose information on the contributions, disbursements, incurred obligations and loans of the committee.

It is important to note that some entities not required to register as independent expenditure committees (individuals, or groups that spend less than 50% of their funds on independent expenditures) are still required to report spending on disbursements made for the purpose of express advocacy if they spend more than \$2,500 within 60 days of a primary or election. [WIS. STAT. § 11.1001](#). See the "[Reporting Specific Express Advocacy \(72-Hour Reporting\)](#)" section for more details.

Completing a Registration Statement

Registration statements are completed electronically using the [Sunshine website](#). For information about filing a registration statement, please visit the [Sunshine Resources](#) page.

Information required on the registration:

1. The name and mailing address of the independent expenditure committee;
2. The name and mailing address of the treasurer and any other custodian of books and accounts. Unless otherwise directed by the treasurer on the registration form and except as otherwise provided in this chapter or any rule of the commission, all mailings that are required by law or by rule of the commission shall be sent to the treasurer at the treasurer's address indicated upon the form;
3. The name and address of the depository account of the independent expenditure committee and of any other institution where funds of the committee are kept; and
4. The name and address of the independent expenditure committee's sponsoring organization, if any.

[WIS. STAT. § 11.0603\(1\)](#).

A sponsoring organization is defined as an entity that establishes, administers, or financially supports a political action committee or an independent expenditure committee. [WIS. STAT. § 11.0101\(31\)](#).

Amending a Registration Statement

When any of the information reported on the registration statement (CF-1) changes, the statement must be amended by filing an amendment to the CF-1. The CF-1 must be filed with the Ethics Commission **within 10 days of the change**. Committees must update their registration statements online in Sunshine. [WIS. STAT. § 11.0603\(3\)](#). 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.

Penalty for Not Filing a Registration Statement

If a required statement or amendment is not filed on time, the registrant may be subject to a civil penalty of up to \$500 for each violation. [WIS. STAT. § 11.1400\(1\)](#).

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 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. [WIS. STAT. § 11.0104\(2\)](#). However, the treasurer is required to keep financial records adequate to meet the requirements of campaign finance law. Records must be kept of all contributions to the committee and of all expenditures for the previous three years. [WIS. STAT. § 11.0601\(4\)](#).

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. § 11.0603\(3\)\(a\)](#). 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
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\(3\)](#).

FILING FEES

Every independent expenditure committee 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 registers. [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 may receive a settlement offer in accordance with the statutes and standard settlement schedule. The statutes provide for a forfeiture of \$500 plus three times the filing fee (\$300), or \$800 total. [WIS. STAT. § 11.1400\(4\)](#).

CONTRIBUTIONS AND DISBURSEMENTS

Independent expenditure committees are required to make full reports of all contributions, disbursements, and obligations received, made and incurred by the committee. Each report must include information covering the period since the last date covered on the previous report. [WIS. STAT. § 11.0604\(1\)\(a\)](#).

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;
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;
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; or

13. An expenditure of funds by a sponsoring organization for an independent expenditure committee's administrative or solicitation expenses.

[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 independent expenditure committee, together with the amount of the contribution. [WIS. STAT. § 11.0604\(1\)\(a\)1.](#)
2. The occupation, if any, of each individual contributor whose cumulative contributions to the independent expenditure committee for the calendar year are in excess of \$200. [WIS. STAT. § 11.0604\(1\)\(a\)3.](#)
3. An itemized statement of each contribution made anonymously to the independent expenditure committee. If the contribution exceeds \$10, the independent expenditure 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. § 11.0604\(1\)\(a\)4.](#)
4. A statement of totals during the reporting period of contributions received and contributions donated. [WIS. STAT. § 11.0604\(1\)\(a\)5.](#)

Other Income from Businesses

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 as "Other Income," in campaign finance reports. [WIS. STAT. § 11.0604\(1\)\(a\)10.](#)

In-Kind Contributions

An in-kind contribution is any good, service, or property offered to a 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 candidate's campaign from that campaign worker. When an individual is paid to work on behalf of a candidate by a political committee or some other individual, the payment for those services is an in-kind contribution to the candidate's campaign. 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 receiving committee is an in-kind contribution from the political committee or individual. If another committee pays for a newspaper, radio, or TV ad, and coordinates with another committee about the content, timing, or other details of that ad, that ad would be an in-kind contribution. Splitting the costs of a campaign ad is an in-kind contribution from the first committee to the second committee for the amount the first committee paid, and an in-kind contribution from the second committee to the first committee for the amount the second committee paid. See [2022 ETH 01 Reporting of Joint Advertisements for more information.](#)

Before making an in-kind contribution, the contributor is required to notify the candidate, candidate's agent, or the administrator or 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 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 and the same contribution limits as monetary contributions. [WIS. STAT. § 11.0101\(8\)](#). Monetary contributions and in-kind contributions from a single contributor are added together for the purposes of determining compliance with contribution limits and the year-to-date amount for a specific contributor. WIS. STAT. §§ [11.0101\(8\)](#), [11.1103](#).

Reporting In-Kind Contributions in Sunshine

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 committee 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 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 committee had previously paid for the item or service being give and has entered that payment in the transactions table on Sunshine, then the 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 committee should also identify the good/service in the "Comment" field.

But, if the 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 giving committee would report it as a transaction type of "Disbursement" with the transaction category as "Contribution to Committee In-kind." The giving committee must then list the vendor in the "Final Recipient" column. The committee should also identify the good/service in the "Comment" field.

Returned Contributions

A committee may return a contribution at any time before or after it has been deposited. [WIS. STAT. § 11.1110\(1\)](#). Any contribution a committee returns to the donor after depositing it in the campaign account must be reported as a returned contribution to the contributor. A committee that accepts an unlawful contribution, reports that contribution, and returns that contribution within 15 days of the filing date for that report, does not violate the contribution or source limits. [WIS. STAT. § 11.1110\(2\)\(b\)](#).

Contributions Transferred through Conduits

A conduit is any individual, committee or group that receives contributions from individuals, deposits those contributions in a financial institution, and then transfers the contributions to a candidate or other 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\(3\)](#). Conduits are 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 must 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. § 11.0604\(1\)\(a\)](#).

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 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.

Corporate Contributions

Unlike other registered committees, independent expenditure committees **may** receive contributions from corporations, cooperatives, associations, unions, and American Indian Tribes. [WIS. STAT. § 11.1112](#).

Contribution Limits

There are no contribution limits on donations to independent expenditure committees. [WIS. STAT. § 11.1104\(13\)](#).

Prohibited Contributions

Certain contributions are prohibited by Wisconsin law. An independent expenditure 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\(1\)](#)); or
4. Contributions from foreign nationals ([WIS. STAT. § 11.1208\(4\)](#)).

Independent expenditure committees should be careful to help committees avoid potential violations of other laws. When making contributions to other committees, Independent expenditure committees should review released contributions to ensure they do not exceed the applicable contribution limits. (WIS. STAT. §§ [11.1101](#), [11.1204\(3\)](#)) Independent expenditure committees should additionally be aware of the prohibitions on lobbyist contributions to partisan state candidates. Licensed lobbyists are prohibited from making campaign contributions to state candidates for partisan state office except between the first day authorized to circulate nominations papers, if the legislature is not in session, and the day of the general election in the year of the candidate's election. [WIS. STAT. § 13.625\(1m\)](#). For further information on lobbyist contributions, visit the [Prohibited Contributions page](#) of the Ethics Commission's website or contact the Ethics Commission.

An independent expenditure committee should monitor contributions carefully. If the committee is aware that a contribution was potentially one which is prohibited under Wisconsin law, the committee should ensure that the contribution is lawful. [WIS. STAT. § 11.1204\(3\)](#). It is recommended that a committee not accept any contributions if the committee cannot determine whether the contribution is lawful.

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; 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;
4. A nominal fee paid for a communication to the general public;
5. An expenditure of funds by a sponsoring organization for an independent expenditure committee's administrative or solicitation expenses; or
6. An expenditure of funds for an independent expenditure committee's fundraising and administrative expenses.

[WIS. STAT. § 11.0101\(10\)\(b\).](#)

Required Information for Disbursements

1. The date, full name, and street address of each committee to which the independent expenditure committee has made a contribution, together with the amount of the contribution. [WIS. STAT. § 11.0604\(1\)\(a\)2.](#)
2. 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. § 11.0604\(1\)\(a\)8.](#)
3. A statement of totals during the reporting period of disbursements made. [WIS. STAT. § 11.0604\(1\)\(a\)10.](#)

Obligations and Loans

Independent expenditure 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. § 11.0604\(1\)\(a\).](#)

“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. § 11.0604\(1\)\(a\)9.](#)
2. A statement of the balance of obligations incurred as of the end of the reporting period. [WIS. STAT. § 11.0604\(1\)\(a\)11.](#)

Required Information for Loans

Each loan of money made to an independent expenditure 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. § 11.0604\(1\)\(a\)7.](#)

Independent Expenditures and Coordination

An independent expenditure is an expenditure for express advocacy that is not made in coordination with a candidate, candidate committee, candidate's agent, legislative campaign committee, or political party. [WIS. STAT. § 11.1101\(16\).](#)

Independent expenditure committees may not make contributions to candidates, party committees, legislative campaign committees, or political action committees. [WIS. STAT. § 11.0601\(3\)\(b\).](#) This prohibition applies to both monetary contributions and in-kind contributions. Independent expenditure committees **may not** coordinate their spending with candidates, candidate committees, legislative campaign committees of the same party as the candidate, or political parties, because a coordinated expense qualifies as a contribution. [WIS. STAT. § 11.1203\(2\)\(b\)2.](#)

Coordination is defined as follows:

For purposes of this section, an expenditure for express advocacy is coordinated if any of the following applies:

1. The candidate, candidate's agent, legislative campaign committee of the candidate's political party, or the candidate's political party communicates directly with the political action committee, independent expenditure committee, other person, or individual making the expenditure to specifically request that the political action committee, independent expenditure committee, other person, or individual make the expenditure that benefits the candidate and the political action committee, independent expenditure committee, other person, or individual explicitly assents to the request before making the expenditure; or
2. The candidate, candidate's agent, legislative campaign committee of the candidate's political party, or the candidate's political party exercises control over the expenditure or the content, timing, location, form, intended audience, number, or frequency of the communication.

[WIS. STAT. § 11.1203\(2\)\(a\).](#)

Express advocacy means:

A communication that contains terms such as the following with reference to a clearly identified candidate and that unambiguously relates to the election or defeat of that candidate:

- (a) "Vote for;"
- (b) "Elect;"
- (c) "Support;"
- (d) "Cast your ballot for;"
- (e) "Smith for ... (an elective office);"
- (f) "Vote against;"
- (g) "Defeat;"

- (h) “Reject;” or
- (i) “Cast your ballot against.”

[WIS. STAT. § 11.0101\(11\)](#).

An independent expenditure committee must report all of its receipts and expenses, including its independent expenditures as required by [WIS. STAT. § 11.0604\(1\)\(a\)](#).

Use of publicly available information when creating, producing, or distributing express advocacy communications does not constitute coordination.

CAMPAIGN FINANCE REPORTS

All registrants that are not exempt from filing must file campaign finance reports. Committees must continue to file periodic reports until their committee is terminated. The reports must be submitted electronically via [Sunshine](#). [WIS. STAT. § 11.1304\(6\)](#).

The information listed on the campaign finance report discloses the financial activity of the independent expenditure committee. The law requires disclosure of contributions received, disbursements made, and incurred obligations. [WIS. STAT. § 11.0604\(1\)\(a\)](#). Committee treasurers must exercise diligence in acquiring and furnishing the contributor information required on the receipt schedules. Committees are required to make a “good faith effort” to obtain all information required on the reports. [WIS. STAT. § 11.0103\(1\)\(a\)](#). For all contributors, the report must disclose the individual’s name and address. [WIS. STAT. § 11.0604\(1\)\(a\)1](#). If the individual’s cumulative contributions exceed \$200, you must also provide the individual’s occupation. [WIS. STAT. § 11.0604\(1\)\(a\)3](#).

Types of Reports

All committees must file continuing reports in January and July of each year until they terminate their registration. Independent expenditure committees that make expenditures for or against candidates on the ballot must file a pre-primary and a pre-election report due 8 days before the primary or general election.

Reporting Periods and Elections

Spring Primary: A committee that engages in activity concerning a 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. § 11.0604\(2\)](#).

Spring Election: A committee that engages in activity concerning a 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. § 11.0604\(3\)](#).

Partisan Primary: A committee that engages in activity concerning a 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. § 11.0604\(4\)](#).

General Election: A committee that engages in activity concerning a 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. § 11.0604\(5\)](#).

Special Elections: In addition to the pre-primary and pre-election reports described above, a committee may also have to file a post-election report within 45 days if January or July report has not been filed. [WIS. STAT. §§ 11.0604\(3\)\(c\)](#) and [11.0604\(5\)\(d\)](#).

Reporting deadlines can be found on the Ethics Commission’s [Campaign Finance Filing Calendar](#).

How to Complete Campaign Finance Reports

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.

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

Independent expenditure committees file campaign finance reports electronically through the Sunshine website. The help screens on that site may answer some of your questions. 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.

Reporting Specific Express Advocacy (72-Hour Reporting)

Independent expenditure committees that spend more than \$2,500 on express advocacy in the 60 days before a spring or fall primary election, spring or fall general election, special primary, or special election must also file a special report documenting their expenditures within 72 hours of making the disbursement. The report is due no later than 72 hours after the earliest of the following: date the obligation for the express advocacy is incurred; the date the communication is aired, broadcast, printed, or otherwise disseminated to individuals other than to the independent expenditure committee's administrator, treasurer, volunteer, producer, consultant, media production partner, or focus group or an officer or employee of the independent expenditure committee's sponsoring organization; or the date of the disbursement. [WIS. STAT. § 11.0605\(1\)\(a\)](#).

Committees required to file 72-hour reports (CF-7) of independent expenditures must do that through the Sunshine website. In Sunshine, the option to file a 72-hour report will become available on the reports page once the committee enters a transaction qualifying them for filing that report. The committee will only be able to create the report after entering their transactions. For more information on filing reports, please see the [Committee Reporting](#) tutorial.

When a committee submits a 72-hour report, the treasurer will also file an oath that the committee has not coordinated with the candidate committee. An oath is repeated for each separate communication and filed with each 72-hour report. Since oaths must be notarized, a copy of each 72-hour report must always be mailed, emailed, or faxed to the Ethics Commission.

Some entities not required to register as independent expenditure committees (individuals, or groups that spend less than 50% of their funds on independent expenditures) are still required to report spending on express advocacy if they spend more than \$2,500 within 60 days of a primary or election. The requirements for reporting and filing an oath are the same as the requirements for the 72-hour reports described in this section. [WIS. STAT. § 11.1001](#).

No-Activity Report

If an independent expenditure committee receives no contributions, makes no disbursements and incurs no obligations during a reporting period, the registrant may file 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\(3\)](#). For more information on filing a No-Activity Report, please see the [Submitting a "No Activity" Report](#) video on the [Sunshine Resources page](#).

ATTRIBUTION STATEMENTS (DISCLAIMERS)

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

Express advocacy means 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 Governor,” or “Doe for Governor.” [WIS. STAT. § 11.0101\(11\)](#).

No disbursement by independent expenditure committees 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 containing express advocacy which is paid for by any contribution or disbursement shall clearly identify its source. [WIS. STAT. § 11.1303\(2\)\(a\)](#).

Every communication containing express advocacy, 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 must be readable, legible, and readily accessible. [WIS. STAT. § 11.1303\(2\)\(g\)](#).

Attribution statements do not apply to communications containing express advocacy printed on small items, which would normally require a disclaimer, but cannot be conveniently printed, including text messages, social media communications, and certain small advertisements on mobile phones. [WIS. STAT. § 11.1303\(2\)\(f\)](#).

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 committee, the disclaimer must include the words “Paid for by,” followed by the name of the committee:

“Paid for by the ABC Committee.”

[WIS. STAT. § 11.1303\(2\)\(b\).](#)

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

“Paid for by the ABC Committee, James Jones, Treasurer.”

When a committee places a communication for express advocacy that is not in coordination with a candidate (an independent expenditure), that committee should include the words "Not authorized by any candidate or candidate's agent or committee" in the attribution:

“Paid for by ABC Committee, Not Authorized by
Any Candidate or Candidate’s Agent or Committee”

[WIS. STAT. §11.1303\(2\)\(d\).](#)

TERMINATION OF CAMPAIGN FINANCE REGISTRATION

An independent expenditure committee may terminate its registration if it meets the following requirements:

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 by filing a termination report.

[WIS. STAT. § 11.0105.](#)

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

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 otherwise prohibited by law, including:

1. Repay 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 candidate or 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 registrant within the permitted contribution limit; or
5. Using any combination of the above.

WIS. STAT. §§ [11.0105\(3\)](#), [11.1208\(2\)\(a\)](#).

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



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CAMPAIGN FINANCE OVERVIEW

Political Action Committees

Published: October 2026

This manual has been updated to include specific statutory citations and clarify basic reporting requirements for state Political Action Committees.

Provided pursuant to [WIS. STAT. § 11.1304\(3\)](#)

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REGISTRATION REQUIREMENTS

What is a Political Action Committee?

A Political Action Committee (PAC) is defined as:

any person, other than an individual, or any permanent or temporary combination of 2 or more persons unrelated by marriage that satisfies any of the following:

1. It has the major purpose of express advocacy, as specified in the person's organizational or governing documents, the person's bylaws, resolutions of the person's governing body, or registration statements filed by the person under this chapter; or
2. It uses more than 50 percent of its total spending in a 12-month period on expenditures for express advocacy, expenditures made to support or defeat a referendum, and contributions made to a candidate committee, legislative campaign committee, or political party. In this subdivision, total spending does not include a committee's fundraising expenses or administrative expenses.

[WIS. STAT. § 11.0101\(25\).](#)

When is a Political Action Committee Required to Register?

Under [WIS. STAT. § 11.0502](#), a new political action committee must register within 10 days of exceeding the threshold of \$2,500 of activity in a calendar year.

All political action committees must register at the state level – with the Wisconsin Ethics Commission. Political action committees register online through [Sunshine](#). To complete the committee registration, you must create a personal account in Sunshine.

After the registration statement has been filed and the committee has been activated, a political action committee may resume making disbursements and incurring obligations. The committee's financial activities must be reported on campaign finance reports, unless the committee has claimed an [exemption](#) from filing finance reports. These reports will disclose information on the receipts, expenditures, incurred obligations, and loans of the committee.

Some entities not required to register as political action committees (individuals, or groups that spend less than 50% of their funds on independent expenditures) are still required to report spending on disbursement made for the purpose of express advocacy if they spend more than \$2,500 within 60 days of a primary or election. [WIS. STAT. § 11.1001](#). See the "[Reporting Specific Express Advocacy \(72-Hour Reporting\)](#)" section for more details.

Completing a Registration Statement

Registration statements are completed electronically using the [Sunshine website](#). For information about filing a registration statement, please see the [Creating/Amending Your Registrant](#) tutorial on the [Sunshine Resources webpage](#).

Information required on the registration

1. The name and mailing address of the political action committee.
2. The name and mailing address of the treasurer and any other custodian of books and accounts. Unless otherwise directed by the treasurer on the registration form and except as otherwise provided in this chapter or any rule of the commission, all mailings that are required by law or by rule of the commission shall be sent to the treasurer at the treasurer's address indicated upon the form.
3. The email address and personal telephone number of the treasurer and any other custodian of books and accounts. Confidential Telephone numbers shall be kept confidential and are not subject to the right of inspection and copying under [WIS. STAT. § 19.35 \(1\)](#).
4. The name and address of the depository account of the political action committee and of any other institution where funds of the committee are kept.
5. The name and address of the political action committee's sponsoring organization, if any.

[WIS. STAT. § 11.0503\(1\)](#).

A sponsoring organization is defined as an entity that establishes, administers, or financially supports a political action committee or an independent expenditure committee. [WIS. STAT. § 11.0101\(31\)](#).

Amending a Registration Statement

When any of the information reported on the registration statement changes, the statement must be amended by filing an amendment to the CF-1. The CF-1 must be amended and submitted to the Ethics Commission **within 10 days of the change**. Committees must update their registration statements online in Sunshine. [WIS. STAT. § 11.0503\(3\)](#). 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.

Penalty for Not Filing a Registration Statement

If a required statement or amendment is not filed on time, the registrant may be subject to a civil penalty of up to \$500. [WIS. STAT. § 11.1400\(1\)](#).

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 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. [WIS. STAT. § 11.0104\(2\)](#). However, the treasurer is still required to keep financial records adequate to meet the requirements of campaign finance law. Records must be kept of all contributions to the committee, all disbursements, and all incurred obligations or loans. These records must be kept for a period of at least three years after the date of the election the committee participated in. [WIS. STAT. § 11.0501\(4\)](#).

Revoking Exemption

If, at a later date, the committee expects to exceed the \$2,500 limit on contributions, disbursements, or obligations, the committee must amend its campaign registration statement on Sunshine. If a committee plans to no longer be exempt, but has not exceeded the threshold, the amendment to the registration statement should be filed with the Wisconsin Ethics Commission within 10 days after the PAC decides it no longer wishes to be exempt. [WIS. STAT. § 11.0503\(3\)\(a\)](#). The committee is then required to file campaign finance reports beginning with the next regular report due after the earlier of either the date that the amended registration was filed or the date that 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
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\(3\).](#)

FILING FEES

Every political action committee 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 and has surpassed \$2,500 in disbursements, it must pay the fee when it registers. [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 may receive a settlement offer in accordance with the statutes and standard settlement schedule. The statutes and the Commission's standard settlement schedule provide for a forfeiture of up to \$500 plus three times the filing fee (\$300), or \$800 total. [WIS. STAT. § 11.1400\(4\), WIS. ADMIN. CODE ETH § 26.02\(3\).](#)

CONTRIBUTION LIMITS

Political action committees can receive contributions in unlimited amounts from individuals. [WIS. STAT. § 11.1104\(1\)](#). However, contributions by a political action committee to a candidate committee are subject to contribution limits. Contribution limitations apply cumulatively during the entire applicable period prescribed in [WIS. STAT. § 11.1103](#). This is true regardless of whether there is a contested primary election.

OFFICE	POLITICAL ACTION COMMITTEE CONTRIBUTORS
GOVERNOR	\$86,000
LIEUTENANT GOVERNOR	\$26,000
SECRETARY OF STATE	\$18,000
STATE TREASURER	\$18,000
ATTORNEY GENERAL	\$44,000
SUPERINTENDENT OF PUBLIC INSTRUCTION	\$18,000
SUPREME COURT	\$18,000
STATE SENATOR	\$2,000
ASSEMBLY REPRESENTATIVE	\$1,000
APPEALS JUDGE – POPULOUS DISTRICTS	\$6,000
APPEAL JUDGE – OTHER DISTRICTS	\$5,000
CIRCUIT JUDGE – POPULOUS AREA	\$6,000
DISTRICT ATTORNEY – POPULOUS AREA	\$6,000
CIRCUIT JUDGE – OTHER AREA	\$2,000
DISTRICT ATTORNEY – OTHER AREA	\$2,000
LOCAL OFFICES	For districts with a population of 20,000 or fewer, \$400. For districts with a population of 20,001 or greater, \$.02 times the population, up to \$5,000.

[WIS. STAT. § 11.1101\(3\)](#).

The contribution limits established by state statute determine the maximum amount of all contributions (cash, non-commercial loans, and in-kind contributions combined) that an individual or committee can give or receive over a campaign period. These limits depend on the office sought by the candidate and the identity of the contributor.

Populous Areas:

- Appeals Judge – A county having a population of more than 750,000.
- Circuit Judge – Circuits having a population of more than 300,000.

- District Attorney – Prosecutorial units having a population more than 300,000.

Local Offices:

- Districts with 20,000 or fewer population have a limit of \$400. Districts with 250,000 or greater population have a limit of \$5,000. Other districts need to be calculated.
- Population is determined by the last decennial census for that district. Contact the local filing officer for that office (county, municipal, or school district clerk) for exact numbers.

Applicable Contribution Limits Periods

Contribution limits apply for a specified period of time called the contribution limits period. For purposes of calculating contribution limits, the contribution limits period for a candidate that is seeking election to an office that he or she does not hold begins on the date that she or he becomes a candidate. [WIS. STAT. § 11.1103\(2\)](#). Generally, the earliest that a person becomes a candidate is the date that the candidate receives his or her first contribution, makes their first disbursement, or designates someone else to make contributions or disbursements on their behalf to bring about their election. However, another date may apply. The contribution limit period includes both the primary and general election. The contribution limit period ends December 31st after the election for fall candidates or June 30th after the election for spring candidates. [Id.](#)

For a partisan candidate seeking reelection to the office they currently hold, the new contribution limits period begins on January 1st following the election and runs through the December 31st immediately after the next election. [WIS. STAT. § 11.1103\(1\)\(a\)](#). For a non-partisan candidate seeking reelection to the office they currently hold, the contribution limits period begins on the July 1 immediately after the election and runs through the June 30th immediately after the next election. [WIS. STAT. § 11.1103\(1\)\(b\)](#).

For a candidate at a special election, the campaign period runs from the date an individual becomes a candidate to the 22nd day after the election. [WIS. STAT. § 11.1103\(3\)](#).

Political action committees may contribute no more than \$12,000 per calendar year to a single political party committee or legislative campaign committee. WIS. STAT. §§ [11.1104\(3\)\(b\)](#) and [\(4\)\(b\)](#). In addition, political action committees may contribute up to \$12,000 per calendar year to the segregated fund of a single political party committee or legislative campaign committee. [WIS. STAT. § 11.1104\(6\)](#). These limits are treated separately *See* [2017 ETH 03](#).

For more information on contribution limits, please visit the [Ethics Commission's Contributions Limits page](#).

Exceptions to Contribution Limits

The following contributions may be made in unlimited amounts:

1. Political action committees may make unlimited contributions to other political action committees. [WIS. STAT. § 11.1104\(2\)](#).

CONTRIBUTIONS AND DISBURSEMENTS

Political action committees are required to make full reports of all contributions, disbursements, and obligations received, made and incurred by the committee. Each report needs to include information covering the period since the last date covered on the previous report. [WIS. STAT. § 11.0504\(1\)\(a\)](#).

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;
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;
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; or

13. An expenditure of funds by a sponsoring organization for a political action committee's administrative or solicitation expenses.

[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 political action committee, together with the amount of the contribution. [Wis. STAT. § 11.0504\(1\)\(a\)1.](#)
2. The occupation, if any, of each individual contributor whose cumulative contributions to the political action committee for the calendar year are in excess of \$200. [Wis. STAT. § 11.0504\(1\)\(a\)3.](#)
3. An itemized statement of each contribution made anonymously to the political action committee. If the contribution exceeds \$10, the political action committee shall specify whether the political action 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. § 11.0504\(1\)\(a\)4.](#)
4. A statement of totals during the reporting period of contributions received and contributions donated. [Wis. STAT. § 11.0504\(1\)\(a\)5.](#)

Contributions and Other Income from Businesses

Businesses may make contributions to PACs under some circumstances, but the rules vary by the type of business.

1. Corporations **may not** contribute to political action 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 partners. 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 as "Other Income," in campaign finance reports. [Wis. STAT. § 11.0504\(1\)\(a\)10.](#)

In-Kind Contributions

An in-kind contribution is any good, service, or property offered to the 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 political action committee from that volunteer. When an individual is paid to work on behalf of a political action committee by another committee or some other person, the payment for those services is an in-kind contribution to the political action committee that benefits from the work. If an individual or other committee 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 person or committee.

Before making an in-kind contribution to a committee, the contributor is required to notify an authorized person 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. [WIS. ADMIN. CODE ETH 1.20\(5\)](#).

Reporting In-Kind Contributions in Sunshine

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 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 committee had previously paid for the item or service being given and has entered that payment in the transactions table on Sunshine, then the 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 committee should also identify the good/service in the “Comment” field.

But, if the 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 PAC would report it as a transaction type of “Disbursement” with the transaction category as “Contribution to Committee In-kind.” The PAC must then list the vendor in the “Final Recipient” column. The PAC should also identify the good/service in the “Comment” field.

Returned Contributions

A committee may return a contribution at any time before or after it has been deposited. [WIS. STAT. § 11.1110\(1\)](#). Any contribution a committee returns to the donor after depositing it in the campaign account must be reported as a returned contribution to the contributor. A committee that accepts an unlawful contribution, reports that contribution, and returns that contribution within 15 days of the filing date for that report, does not violate the contribution or source limits. [WIS. STAT. § 11.1110\(2\)\(b\)](#).

Contributions Transferred through Conduits

A conduit is any individual, committee or group that receives contributions from individuals, deposits those contributions in a financial institution, and then transfers the contributions to a candidate or other 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\(3\)](#). Conduits are 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 must 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. § 11.0604\(1\)\(a\)](#).

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 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.

Prohibited Contributions

Certain contributions are prohibited by Wisconsin law. A political action 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 from corporations, associations organized under ch. 185 or 193, labor organizations, or federally recognized American Indian Tribes ([WIS. STAT. § 11.1112](#));
5. Contributions more than the limits set by law ([WIS. STAT. §§ 11.1101, 11.1204\(3\)](#)); or
6. Contributions from foreign nationals. [WIS. STAT. § 11.1208\(4\)](#).

A political action committee should monitor contributions carefully. If the committee is aware that a contribution was received from a potentially prohibited source, the committee should ensure that the contribution is lawful. [WIS. STAT. § 11.1204\(3\)](#). It is recommended that a committee not accept any contributions if the committee cannot determine whether the contribution is lawful.

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; 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;
4. A nominal fee paid for a communication to the general public;
5. An expenditure of funds by a sponsoring organization for a political action committee's administrative or solicitation expenses; or
6. An expenditure of funds for a political action committee's fundraising and administrative expenses.

[WIS. STAT. § 11.0101\(10\)\(b\).](#)

Required Information for Disbursements

1. The date, full name, and street address of each committee to which the political action committee has made a contribution, together with the amount of the contribution. [WIS. STAT. § 11.0504\(1\)\(a\)2.](#)
2. 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. § 11.0504\(1\)\(a\)8.](#)
3. A statement of totals during the reporting period of disbursements made. [WIS. STAT. § 11.0504\(1\)\(a\)10.](#)

Obligations and Loans

Political action 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. § 11.0504\(1\)\(a\)](#).

“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. § 11.0504\(1\)\(a\)9](#).
2. A statement of the balance of obligations incurred as of the end of the reporting period. [WIS. STAT. § 11.0504\(1\)\(a\)11](#).

Required Information for Loans

Each loan of money made to a political action 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. § 11.0504\(1\)\(a\)7](#).

Cash Balances

Political action committees are required to provide a statement of the cash on hand at the beginning and end of each reporting period. [WIS. STAT. § 11.0504\(1\)\(a\)6](#). The committee will be prompted to provide the beginning and ending cash balances when certifying the campaign finance report in Sunshine.

Coordination with Candidate Committees

Political action committees may coordinate with candidate committees. A coordinated expense on behalf of a committee counts as a contribution to that committee and must be reported as such.

Coordination is defined as follows:

For purposes of this section, an expenditure for express advocacy is coordinated if any of the following applies:

1. The candidate, candidate's agent, legislative campaign committee of the candidate's political party, or the candidate's political party communicates directly with the political action committee, independent expenditure committee, other person, or individual making the expenditure to specifically request that the political action committee, independent expenditure committee, other person, or individual make the expenditure that benefits the candidate and the political action committee, independent expenditure committee, other person, or individual explicitly assents to the request before making the expenditure; or
2. The candidate, candidate's agent, legislative campaign committee of the candidate's political party, or the candidate's political party exercises control over the expenditure or the content, timing, location, form, intended audience, number, or frequency of the communication.

[WIS. STAT. § 11.1203\(2\)\(a\).](#)

Express advocacy means:

A communication that contains terms such as the following with reference to a clearly identified candidate and that unambiguously relates to the election or defeat of that candidate:

- (a) "Vote for;"
- (b) "Elect;"
- (c) "Support;"
- (d) "Cast your ballot for;"
- (e) "Smith for ... (an elective office);"
- (f) "Vote against;"
- (g) "Defeat;"
- (h) "Reject;" or
- (i) "Cast your ballot against."

[WIS. STAT. § 11.0101\(11\).](#)

If an expenditure for express advocacy is coordinated with a candidate committee the political action committee must report the expenditure as a contribution to that committee as required by [WIS. STAT. § 11.0504\(1\)\(a\).](#)

The amount of the coordinated contribution is subject to contributions limits provided for in [WIS. STAT. § 11.1101.](#)

Use of publicly available information when creating, producing, or distributing express advocacy communications does not constitute coordination.

Independent Expenditures

An independent expenditure is an expenditure for express advocacy that is not made in coordination with a candidate, candidate committee, candidate's agent, legislative campaign committee, or political party. [WIS. STAT. § 11.1101\(16\)](#). A political action committee must report all of its receipts and expenses, including its independent expenditures as required by [WIS. STAT. § 11.0504\(1\)\(a\)](#).

CAMPAIGN FINANCE REPORTS

All registrants that are not exempt from filing must file campaign finance reports. Committees must continue to file periodic reports until the committee is terminated. The reports must be submitted electronically via [Sunshine](#). [WIS. STAT. § 11.1304\(6\)](#).

The information listed on the campaign finance report discloses the financial activity of the political action committee. The law requires disclosure of contributions received, disbursements made, and incurred obligations. [WIS. STAT. § 11.0504\(1\)\(a\)](#). Committee treasurers must exercise diligence in acquiring and furnishing the contributor information required on the receipt schedules. Treasurers and candidates are required to make a "good faith effort" to obtain all information required on the reports. [WIS. STAT. § 11.0103\(1\)\(a\)](#). For all contributors, the report must disclose the person's name and address. [WIS. STAT. § 11.0504\(1\)\(a\)1](#). If the individual's cumulative contributions total exceeds \$200, you must also provide the individual's occupation. [WIS. STAT. § 11.0504\(1\)\(a\)3](#).

Types of Reports

All committees, that are not on exempt status, must file continuing reports in January and July of each year until they terminate their registration. Political action committees that give to candidates or referenda on the ballot must file a pre-primary and a pre-election report due 8 days before the primary or general election.

Reporting Periods and Elections

Spring Primary: A committee that engages in activity concerning a 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. § 11.0504\(2\)](#).

Spring Election: A committee that engages in activity concerning a 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. § 11.0504\(3\)](#).

Partisan Primary: A committee that engages in activity concerning a 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 September 30. [WIS. STAT. § 11.0504\(4\)](#).

General Election: A committee that engages in activity concerning a 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. § 11.0504\(5\)](#).

Special Elections: In addition to the pre-primary and pre-election reports described above, a committee may also have to file a post-election report within 45 days if the January or July report has not been filed. WIS. STAT. §§ [11.0504\(3\)\(c\)](#), [11.0504\(5\)\(d\)](#).

For reporting deadlines, please visit the [Campaign Finance Filing Calendar](#) on the Ethics Commission's Website.

How to Complete Campaign Finance Reports

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, 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.

Filing Reports in Sunshine

Political action 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.

Reporting Specific Express Advocacy (72-Hour Reporting)

Political action committees that spend more than \$2,500 on express advocacy in the 60 days before a spring or fall primary election, spring or fall general election, special primary, or special election must also file a special report documenting their expenditures within 72 hours of making the disbursement. The report is due no later than 72 hours after the earliest of the following: date the obligation for the express advocacy is incurred; the date the communication is aired, broadcast, printed, or otherwise disseminated to individuals other than to the PAC's administrator, treasurer, volunteer, producer, consultant, media production partner, or focus group or an officer or employee of the PAC's sponsoring organization; or the date of the disbursement. [WIS. STAT. § 11.0505\(3\)](#)

Committees required to file 72-hour reports (CF-7) of independent expenditures must do that through the Sunshine website. In Sunshine, the option to file a 72-hour report will become available on the reports page once the committee enters a transaction qualifying them for filing that report. The committee will only be able to create the report after entering their transactions. For more information on filing reports, please see the [Committee Reporting](#) tutorial.

When a committee submits a 72-hour report, the treasurer will also file an oath that the committee has not coordinated with the candidate committee. An oath is repeated for each separate communication and filed with each 72-hour report. Since oaths must be notarized, a copy of each 72-hour report must always be mailed, emailed, or faxed to the Ethics Commission.

Some entities not required to register as political action committees (individuals, or groups that spend less than 50% of their funds on independent expenditures) are still required to report spending on express advocacy if they spend more than \$2,500 within 60 days of a primary or election. The requirements for reporting and filing an oath are the same as the requirements for the 72-hour reports described in this section. [WIS. STAT. § 11.1001](#).

No-Activity Report

If a political action committee receives no contributions, makes no disbursements and incurs no obligations during a reporting period, the registrant may file 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\(3\)\(d\)](#). For more information on filing a No-Activity Report, please see the [Submitting a "No Activity" Report](#) video on the Sunshine Resources page.

ATTRIBUTION STATEMENTS (DISCLAIMERS)

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

No disbursement by political action committees 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 containing express advocacy which is paid for by any contribution or disbursement shall clearly identify its source. [WIS. STAT. § 11.1303\(2\)\(a\)](#).

Every communication containing express advocacy 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 must be readable, legible, and readily accessible. [WIS. STAT. § 11.1303\(2\)\(g\)](#).

Attribution statements do not apply to communications containing express advocacy printed on small items, which would normally require a disclaimer, but cannot be conveniently printed, including text messages, social media communications, and certain small advertisements on mobile phones. [WIS. STAT. § 11.1303\(2\)\(f\)](#).

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 committee, the disclaimer must include the words “Paid for by,” followed by the name of the committee:

“Paid for by the ABC Committee.”

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

“Paid for by the ABC Committee, James Jones, Treasurer.”

When a communication for express advocacy is paid for by the committee in coordination with a political action committee, both the committee making the payment and the political action committee accepting the in-kind contribution should be listed:

“Paid for by ABC Committee, Authorized by Mary Smith for Governor.”

[WIS. STAT. §11.1303\(2\)\(b\).](#)

When a committee places a communication for express advocacy that is not in coordination with a candidate, that committee should include the words "Not authorized by any candidate or candidate's agent or committee" in the attribution:

“Paid for by ABC Committee, Not Authorized by
Any Candidate or Candidate’s Agent or Committee”

[WIS. STAT. §11.1303\(2\)\(d\).](#)

TERMINATION OF CAMPAIGN FINANCE REGISTRATION

A political action committee may terminate its registration if it meets the following requirements:

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 and loans have been paid or satisfied, and that the cash balance has been reduced to zero; and,
3. Completes a request for termination by filing a termination report.

[WIS. STAT. § 11.0105.](#)

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 otherwise prohibited by law, including:

1. Repay 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 committee or 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 registrant within the permitted contribution limit; or
5. Using any combination of the above.

WIS. STAT. §§ [11.0105](#), [11.1208\(2\)\(a\)](#).

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



Wisconsin Ethics Commission

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CAMPAIGN FINANCE OVERVIEW

Political Party Committees & Legislative Campaign Committees

Published: October 2026

This manual has been updated to include specific statutory citations and clarify basic reporting requirements for political party committees and legislative campaign committees.

Provided pursuant to [Wis. STAT. § 11.1304\(3\)](#)

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REGISTRATION REQUIREMENTS

A political party committee is defined as:

1. A state committee under whose name candidates appear on a ballot at any election and all county, legislative, local, and other affiliated committees authorized to operate under the same name.
2. A committee described under subd. 1. that makes and accepts contributions and makes disbursements to support or oppose a candidate for state or local office or to support or oppose a referendum held in this state.

[WIS. STAT § 11.0101\(26\)](#).

A “legislative campaign committee” means a committee organized in either house of the legislature to support a candidate of a political party for legislative office. [WIS. STAT. § 11.0101\(19\)](#).

When Political Party and Legislative Campaign Committees are Required to Register

A political party or legislative campaign committee must register “upon its inception” and before making or accepting any contributions or disbursements to support or oppose candidates. WIS. STAT. §§ [11.0302](#), [11.0402](#).

A legislative campaign committee is required to obtain a statement signed by the leader of the party in the house for which the legislative campaign committee is established attesting that the legislative campaign committee is the only authorized legislative campaign committee for that party in that house. [WIS. STAT. § 11.0403\(1\)\(d\)](#).

All political parties must register at the state level – with the Wisconsin Ethics Commission. This applies to campus, regional, county, and state political party committees. Political party committees register online through [Sunshine](#). For more information on filing a registration statement through Sunshine please see the [Creating/Amending Your Registrant](#) video on the [Sunshine Resources Page](#)

After filing the registration statement, a committee may begin receiving and disbursing funds. WIS. STAT. §§ [11.0302](#), [11.0402](#). The committee’s financial activities must be reported to the Ethics Commission on campaign finance reports, unless the committee has claimed an exemption from filing reports. WIS. STAT. §§ [11.0103](#), [11.0104](#). These reports will disclose information on the receipts, expenditures, incurred obligations and loans of the committee. WIS. STAT. §§ [11.0304\(1\)\(a\)](#), [11.0404\(1\)\(a\)](#).

Completing a Registration Statement

Registration statements are completed electronically using the [Sunshine website](#). [WIS. STAT. § 11.1304\(1\)](#). Resources for filing a registration statement can be found under the [Sunshine Resources](#) tab on the Sunshine website.

The following information is required on the registration statement:

1. Name and mailing address of the committee;
2. Name and mailing address of the treasurer and any other custodian of the books and accounts;
3. Name and address of the financial institution for the depository account, and any other institution where funds are kept;
4. Legislative Campaign Committees require a statement signed by the leader of the party in the house the committee is established, stating this is the only Legislative Campaign Committee authorized by that party in that house ([WIS. STAT. § 11.0403\(1\)\(d\)](#)); and
5. Signature of the treasurer or individual certifying that all information is true, correct, and complete.

WIS. STAT. §§ [11.0303](#), [11.0403](#).

Amending a Registration Statement

When any of the information reported on the registration statement changes, an amendment to the registration statement must be filed with the Wisconsin Ethics Commission within **ten days**. WIS. STAT. §§ [11.0303\(3\)\(a\)](#), [11.0403\(3\)\(a\)](#). The administrator or treasurer of the committee can update their registration statements online in Sunshine. WIS. STAT. §§ [11.0303\(3\)\(b\)](#), [11.0403\(3\)\(b\)](#). 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.

Registering a Segregated Fund

Every political party and legislative campaign committee may establish a separate segregated fund for purposes other than making contributions to a candidate committee or making disbursements for express advocacy. [WIS. STAT. § 11.1104\(6\)](#).

If the committee has a segregated fund, complete the "Segregated Fund" section of the Sunshine registration form. To do so, the committee will need supply the name and address of the financial institution for the segregated fund. WIS. STAT. §§ [11.0303\(1\)\(c\)](#), [11.0403\(1\)\(c\)](#). Any party or legislative campaign committee that has established a segregated fund is required to disclose the name of the fund on the registration statement and is required to file separate campaign finance reports itemizing any receipts and disbursements of the fund. [2017 ETH 03](#).

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 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 administrator or 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 committee participates. [WIS. STAT. §§ 11.0301\(4\), 11.0401\(4\)](#).

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. §§ 11.0303\(3\)\(a\), 11.0403\(3\)\(a\)](#). The committee is then required to file campaign finance reports beginning with the next regular report due after the earlier of either the date that the amended registration was filed or the date that 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

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\(3\)](#).

CONTRIBUTION LIMITS

Political party and legislative campaign committees may make contributions to candidate committees in unlimited amounts. [WIS. STAT. § 11.1104\(5\)](#).

Political party committees and legislative campaign committees may make contributions to a political action committee (PAC), other political party committees, and legislative campaign committees in unlimited amounts. WIS. STAT. § [11.1104\(1\)-\(4\)](#).

Contributions to a political party or legislative campaign committee from individuals, candidate committees, legislative campaign committees, or other party committees may be made in unlimited amounts. [WIS. STAT. § 11.1104\(3\)](#), [\(4\)](#).

A political action committee may contribute up to \$12,000 per calendar year to political parties and legislative campaign committees. [WIS. STAT. § 11.1104\(4\)\(b\)](#). “Other persons” (generally groups not registered as a committee in Wisconsin) have the same limits. WIS. STAT. §§ [11.1101\(4\)](#), [11.1104\(4\)\(b\)](#).

If a political party or legislative campaign committee has a segregated fund, a political action committee may give an additional \$12,000 to the party’s or legislative campaign committee’s segregated fund. [2017 ETH 03](#).

A segregated fund may take up to \$12,000 per calendar year from corporations, associations, American Indian Tribes, and unions. [WIS. STAT. § 11.1112](#).

Contributions used to pay legal fees and other expenses incurred in connection with a recount or petitions to recall an officer are not subject to contribution limits. To qualify for this exclusion, recall expenses must occur before the recall primary or election is ordered, or in contesting or defending the order. Contributions used to pay recount or recall expenses must be reported on the regular campaign finance reports. Both the contributor and the candidate should indicate which contributions are being used for this purpose. [WIS. STAT. § 11.1104\(9\)-\(11\)](#).

For more information on contribution limits, please visit the [Campaign Finance Contribution Limits](#) page on the Ethics Commission’s website.

CONTRIBUTIONS AND DISBURSEMENTS

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;
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.

Required Information for Contributions

1. The date, full name, and street address of each person who has made a contribution to the political party or legislative campaign committee, together with the amount of the contribution. WIS. STAT. §§ [11.0304\(1\)\(a\)1](#), [11.0404\(1\)\(a\)1](#).
2. The occupation, if any, of each individual contributor whose cumulative contributions to the political party or legislative campaign committee for the calendar year are in excess of \$200. WIS. STAT. §§ [11.0304\(1\)\(a\)3](#), [11.0404\(1\)\(a\)3](#).
3. An itemized statement of each contribution made anonymously to the political party or legislative campaign 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. §§ [11.0304\(1\)\(a\)4](#), [11.0404\(1\)\(a\)4](#).
4. A statement of totals during the reporting period of contributions received and contributions donated. WIS. STAT. §§ [11.0304\(1\)\(a\)5](#), [11.0404\(1\)\(a\)5](#).

In-Kind Contributions

An in-kind contribution is any good, service, or property offered to the political party or legislative campaign 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 the volunteer is not reimbursed for the cost of the stamps, the value of the stamps is an in-kind contribution to the political party or legislative campaign committee from that volunteer. When an individual is paid to work on behalf of a political party or legislative campaign committee by another committee or some other person, the payment for those services is an in-kind contribution to the political party or legislative campaign committee from that committee or other person. If another committee or person 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 political party or legislative campaign committee is an in-kind contribution from the other committee or person. If another committee or person pays for a newspaper, radio, or TV ad, and coordinates with the political party or legislative campaign committee about the content, timing, or other details of that ad, that ad would be an in-kind contribution from the other committee or person.

Before making an in-kind contribution, the contributor is required to notify the political party or legislative campaign committee, committee's agent, or the administrator or 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 political party or legislative campaign 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 and the same contribution limits as monetary contributions. [WIS. STAT. § 11.0101\(8\)](#). Monetary contributions and in-kind contributions from a single contributor are added together for the purposes of determining compliance with contribution limits and the year-to-date amount for a specific contributor. WIS. STAT. §§ [11.0101\(8\)](#), [11.1103](#).

Reporting In-Kind Contributions in Sunshine

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 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 committee had previously paid for the item or service being give and has entered that payment in the transactions table on Sunshine, then the 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 committee should also identify the good/service in the “Comment” field.

But, if the 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 committee would report it as a transaction type of “Disbursement” with the transaction category as “Contribution to Committee In-kind.” The committee must then list the vendor in the “Final Recipient” column. The committee should also identify the good/service in the “Comment” field.

Contributions and Other Income from Businesses

Some types of businesses may make contributions, but the rules vary by the type of business.

1. Corporations **may not contribute** to political party or legislative campaign committees in the State of Wisconsin, only to their segregated fund. [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 is considered a contribution made by each of the contributing partners. The partnership shall provide the committee the names of the contributing partners and amount of each individual’s donation. The contribution should be attributed to each individual according to each partner’s share of the partnership’s profits, unless the partners agree to a different allocation. [WIS. STAT. § 11.1113\(2\)](#).
4. LLCs that are taxed as corporations **may not contribute** to political parties or legislative campaign committees in the State of Wisconsin, only to their segregated fund.
5. 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 political party or legislative campaign 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 as “Other Income,” in campaign finance reports. WIS. STAT. §§ [11.0304\(1\)\(a\)10](#), [11.0404\(1\)\(a\)10](#).

Returned Contributions

A political party or legislative campaign committee may return a contribution at any time before or after it has been deposited. [WIS. STAT. § 11.1110\(1\)](#). Any contribution a committee returns to the donor after depositing it in the committee account must be reported as a returned contribution to the contributor. A committee that accepts an unlawful contribution, reports that contribution, and returns that contribution within 15 days of the filing date for that report, does not violate the contribution or source limits. [WIS. STAT. § 11.1110\(2\)\(b\)](#).

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 candidate or political 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 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.

Prohibited Contributions

Certain contributions are prohibited by Wisconsin law. A 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 from corporations, associations organized under ch. 185 or 193, labor organizations, or federally recognized American Indian Tribes, except a contribution to a segregated fund ([WIS. STAT. § 11.1112](#));
5. Contributions more than the limits set by law (WIS. STAT. §§ [11.1101](#), [11.1204\(3\)](#)); or
6. Contributions from foreign nationals ([WIS. STAT. §§ 11.1208\(4\)](#)).

A political party or legislative campaign committee should monitor contributions carefully. If the committee is aware that a contribution was received from a potentially prohibited source, the committee should ensure that the contribution is lawful. [WIS. STAT. § 11.1204\(3\)](#). It is recommended that a committee not accept any contributions if the committee cannot determine whether the contribution is lawful.

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; 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. The date, full name, and street address of each committee to which the committee has made a contribution, together with the amount of the contribution. WIS. STAT. §§ [11.0304\(1\)\(a\)2](#), [11.0404\(1\)\(a\)2](#).
2. 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. §§ [11.0304\(1\)\(a\)8](#), [11.0404\(1\)\(a\)8](#).
3. A statement of totals during the reporting period of disbursements made. WIS. STAT. §§ [11.0304\(1\)\(a\)10](#), [11.0404\(1\)\(a\)10](#).

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. §§ [11.0304\(1\)\(a\)](#), [11.0404\(1\)\(a\)](#).

“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. §§ [11.0304\(1\)\(a\)9](#), [11.0404\(1\)\(a\)9](#).
2. A statement of the balance of obligations incurred as of the end of the reporting period. WIS. STAT. §§ [11.0304\(1\)\(a\)11](#), [11.0404\(1\)\(a\)11](#).

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. §§ [11.0304\(1\)\(a\)7](#), [11.0404\(1\)\(a\)7](#).

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. §§ [11.0304\(1\)\(a\)6](#), [11.0404\(1\)\(a\)6](#). The committee will be prompted to provide the beginning and ending cash balances when certifying the campaign finance report in Sunshine.

Coordination with Candidate Committees

Political party and legislative campaign committees may coordinate with candidate committees. The definition of coordination is listed below:

For purposes of this section, an expenditure for express advocacy is coordinated if any of the following applies:

1. The candidate, candidate's agent, legislative campaign committee of the candidate's political party, or the candidate's political party communicates directly with the political action committee, independent expenditure committee, other person, or individual making the expenditure to specifically request that the political action committee, independent expenditure committee, other person, or individual make the expenditure that benefits the candidate and the political action committee, independent expenditure committee, other person, or individual explicitly assents to the request before making the expenditure; or
2. The candidate, candidate's agent, legislative campaign committee of the candidate's political party, or the candidate's political party exercises control over the expenditure or the content, timing, location, form, intended audience, number, or frequency of the communication.

[WIS. STAT. § 11.1203\(2\)\(a\)](#).

Express advocacy means:

A communication that contains terms such as the following with reference to a clearly identified candidate and that unambiguously relates to the election or defeat of that candidate:

- (a) "Vote for;"
- (b) "Elect;"
- (c) "Support;"
- (d) "Cast your ballot for;"
- (e) "Smith for ... (an elective office);"
- (f) "Vote against;"
- (g) "Defeat;"
- (h) "Reject;" or
- (i) "Cast your ballot against."

[WIS. STAT. § 11.0101\(11\)](#).

If an expenditure for express advocacy is coordinated with a candidate committee the political party or legislative campaign committees must report the expenditure. WIS. STAT. §§ [11.0304\(1\)\(a\)](#), [11.0404\(1\)\(a\)](#).

Use of publicly available information when creating, producing, or distributing express advocacy communications does not constitute coordination. [WIS. STAT. § 11.1203\(3\)\(c\)](#).

CAMPAIGN FINANCE REPORTS

Political party and legislative campaign committees that are not exempt from filing must file campaign finance reports. Committees must continue to file periodic reports until termination of their committee. The reports must be submitted electronically via [Sunshine](#). [WIS. STAT. § 11.1304\(6\)](#).

The information listed on the campaign finance report discloses the financial activity of the committee. The law requires disclosure of income, disbursements, and incurred obligations. WIS. STAT. §§ [11.0304\(1\)\(a\)](#), [11.0404\(1\)\(a\)](#). Political party and legislative campaign committee treasurers must exercise diligence in acquiring and furnishing the contributor information required on the receipt schedules. For all contributors, the report must disclose the individual's name and address. WIS. STAT. §§ [11.0304\(1\)\(a\)1](#), [11.0404\(1\)\(a\)1](#). If the individual's year-to-date total exceeds \$200, you must also provide the individual's occupation. WIS. STAT. §§ [11.0304\(1\)\(a\)3](#), [11.0404\(1\)\(a\)3](#).

Treasurers 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

Political party and legislative campaign committees are required to file reports in January and July of each year until they terminate their registration. Committees that make contributions to candidates on the ballot must file election related reports.

Political party or legislative campaign committees that will not spend or receive more than \$2,000 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](#)" above for more information.

Reporting Periods and Elections

Spring Primary: A political party that engages in activity concerning a spring primary must file: (1) a preprimary 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. § 11.0304\(2\)](#).

Spring Election: A political party that engages in activity concerning a 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. § 11.0304\(3\)](#).

Partisan Primary: A political party or legislative campaign committee that engages in activity concerning a 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. §§ [11.0304\(4\)](#), [11.0404\(2\)](#).

General Election: A political party or legislative campaign committee that engages in activity concerning a 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. §§ [11.0304\(5\)](#), [11.0404\(3\)](#).

Reporting deadlines can be found on the Ethics Commission's website on the [Campaign Finance Filing Calendar](#).

How to Complete Campaign Finance Reports

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, 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.

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

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.

Special Report of Late Contribution (72-Hour Reporting)

Political party and legislative campaign committees must report contributions of \$1,000 or more, from a single contributor, **received** in the 14-day period before the primary or election within 72 hours of receipt. A special report of late contribution must be filed (1) for any contribution of \$1000 or more, or (2) for

contributions from a single contributor totaling \$1000 or more **received** after the closing date of the pre-primary or pre-election report and before the primary or election is held. The report must be filed within 72 hours of **receiving** the contributions. The contribution must also be reported on the next full campaign finance report. WIS. STAT. §§ [11.0304\(7\)](#), [11.0404\(4\)](#).

Committees required to file 72-hour reports (CF-7) of independent expenditures must do that through the Sunshine website. In Sunshine, the option to file a 72-hour report will become available on the reports page once the committee enters a transaction qualifying them for filing that report. The committee will only be able to create the report after entering their transactions. For more information on filing reports, please see the [Committee Reporting](#) tutorial.

No-Activity Report

If a political party or legislative campaign committee receives no contributions, makes no disbursements and incurs no obligations during a reporting period, the registrant may file 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\(3\)\(d\)](#). For more information on filing a No-Activity Report, please see the [Submitting a "No Activity" Report](#) video on the Sunshine Resources page.

Annual Filing Fee

Every political party or legislative campaign committee registered with the Wisconsin Ethics Commission 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 Wisconsin 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 political party 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 who fails to do so within the time prescribed will be referred to the Commission for further action. The statutes provide for a forfeiture of \$500 plus three times the filing fee (\$300), or \$800 total. [WIS. STAT. § 11.1400\(4\)](#).

ATTRIBUTION STATEMENTS (DISCLAIMERS)

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

No disbursement by political party or legislative campaign 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 containing express advocacy which is paid for by any contribution or disbursement shall clearly identify its source. [WIS. STAT. § 11.1303\(2\)\(a\)](#).

Every communication containing express advocacy 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 must be readable, legible, and readily accessible. [WIS. STAT. § 11.1303\(2\)\(g\)](#).

Attribution statements do not apply to communications containing express advocacy printed on small items, which would normally require a disclaimer, but cannot be conveniently printed, including text messages, social media communications, and certain small advertisements on mobile phones. [WIS. STAT. § 11.1303\(2\)\(f\)](#).

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 political party or legislative campaign committee, the disclaimer must include the words “Paid for by,” followed by the name of the committee:

“Paid for by ABC Party of Wisconsin.”

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

“Paid for by ABC Party of Wisconsin, James Jones, Treasurer.”

When a communication is paid for by another in coordination with a political party or legislative campaign committee, both the person making the payment and the committee accepting the in-kind contribution could be listed:

“Paid for by ABC Party of Wisconsin, Authorized by Mary Smith for Governor.”

TERMINATION OF CAMPAIGN FINANCE REGISTRATION

A political party or legislative campaign committee may terminate its registration if it meets the following requirements [WIS. STAT. § 11.0105](#):

1. It determines that all financial activity will stop, and that it will no longer receive contributions, make disbursements, or incur obligations;
2. It 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. It completes a request for termination by filing a termination report.

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

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. Repay 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 committee or 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 registrant within the permitted contribution limit; or
5. Using any combination of the above.

WIS. STAT. §§ [11.0105](#), [11.1208\(2\)\(a\)](#).

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



Wisconsin Ethics Commission

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CAMPAIGN FINANCE OVERVIEW

Recall Committees

Published: October 2026

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

Provided pursuant to [Wis. Stat. § 11.1304\(3\)](#).

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BACKGROUND AND REGISTRATION REQUIREMENTS

The recall process is governed by statutes in Chapter 9, administered by the Wisconsin Elections Commission, and Chapter 11, administered by the Wisconsin Ethics Commission. The Elections Commission oversees the recall petition process and the process for calling a recall election. The Ethics Commission oversees committee registration and campaign finance reporting for recall committees.

A recall committee is a committee formed for the purpose of supporting or opposing the recall of either a state or local incumbent elected official. [WIS. STAT. § 11.0101\(27\)](#).

Local recall committees should consult the Elections Commission Manual entitled [Recall of Local Elected Officials](#).

Recall committees for county, state, and federal offices should consult the Elections Commission Manual entitled [Recall of Congressional, County and State Officials](#).

When Recall Committees are Required to Register

A new recall committee must register within 10 days of passing the threshold of \$2,000 of activity in a calendar year. [WIS. STAT. § 11.0902](#). A recall committee cannot collect signatures before it is registered. The committee should also keep in mind that the recall petition signatures must be collected and submitted to the proper filing officer within 60 days of registration. If the committee is recalling a city, village, town, school district, or town sanitary district official, a statement of the reason for the recall must be attached. [WIS. STAT. § 9.10\(2\)\(d\)](#). See the [Intent to Circulate Recall Petition form](#) for more information.

All recall committees must register with the same filing officer as a candidate for the position that is being recalled. (State, County, Municipal or School District). [WIS. STAT. § 11.0102\(1\)\(e\)](#). State-level recall committees must register online at [Sunshine](#). Recall committees at the county, municipal, or school district level will register with [Form CF-1L](#). 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](#).

A recall committee may receive and disburse campaign funds. The committee's financial activities must be reported to the filing officer on campaign finance reports (state-level committees will use [Sunshine](#) to file campaign finance reports, and local committees will file Form [CF-2L/LE \(local\) or 2a](#)), *unless the committee has claimed an exemption from filing finance reports*. These reports will disclose information on the receipts, disbursements, incurred obligations and loans of the committee. [WIS. STAT. § 11.0904](#).

Completing a Registration Statement

Several items of information are required on a recall committee's registration statement, whether they are using Form CF-1L or Sunshine. 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.

Amending a Registration Statement

When any of the information reported on the registration statement changes, the statement must be amended by filing a new registration statement within 10 days. The treasurer should file an amended registration statement indicating that it is an amendment. [WIS. STAT. § 11.0903\(3\)](#). 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.

Changing Roles of the Recall Committee after a Recall Election is Called

Once the recall election has been ordered, the recall committee does not automatically terminate. The recall committee may still accept contributions and make disbursements much like a Political Action Committee (PAC). It has the same contribution limits, and it may contribute directly to candidates or make independent expenditures like a PAC. It has the same source restrictions as a PAC – it cannot take money from corporations, associations, tribes or unions. [WIS. STAT. § 11.1112](#). Unlike PACs, which all register at the state level, a local recall committee remains registered with the filing officer for the local office up for recall.

Because of the potential for individuals involved with a recall committee to also simultaneously become candidates or candidate's agents, recall committees and the individuals associated with them must be

mindful of the provisions concerning “coordinated contributions.” For more information on “coordinated contributions,” see the section on [Coordination with Candidate Committees](#).

Alternatively, some recall committees may wish to terminate but individuals that were a part of the recall committee might still want to remain politically active. Depending on whether the individuals would like to make contributions to candidates or simply to make independent expenditures, those individuals can form either a PAC or an IEC. To determine which committee is appropriate for them and to learn more about those committees, those associated with the recall committee should consult the [PAC Committee Overview](#) or the [IEC Committee Overview](#). All PACs and IECs register with the Wisconsin Ethics Commission through the Sunshine website.

A recall committee that wishes to terminate and re-register as a PAC or IEC, or cease activity and close their bank account, should see the [Termination](#) section of this manual.

FILING FEES (STATE-LEVEL COMMITTEES ONLY)

Every recall 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 registers. [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 who fails to do so within the time prescribed will be referred to the Commission for further action. The statutes provide for a forfeiture of \$500 plus three times the filing fee which is \$300. [WIS. STAT. § 11.1400\(4\)](#).

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 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 recall committee participates. [WIS. STAT. § 11.0901\(4\)](#).

Revoking Exemption

If, at a later date, the committee expects to exceed the \$2,500 limit on contributions, disbursements, or obligations, the committee must amend its campaign registration statement on Sunshine. If a committee plans to no longer be exempt, but has not exceeded the threshold, the amendment to the registration statement should be filed with the Wisconsin Ethics Commission within 10 days after the recall committee decides it no longer wishes to be exempt. [WIS. STAT. § 11.0903\(3\)](#). The committee is then required to file campaign finance reports beginning with the next regular report due after the earlier of either the date that the amended registration was filed or the date that 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
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.

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\(3\).](#)

CONTRIBUTION LIMITS (FROM RECALL COMMITTEES TO CANDIDATES)

Contribution limitations apply cumulatively during the entire applicable period prescribed in [WIS. STAT. § 11.1103](#). This is true regardless of whether there is a contested primary election.

OFFICE	RECALL COMMITTEE CONTRIBUTORS
GOVERNOR	\$86,000
LIEUTENANT GOVERNOR	\$26,000
SECRETARY OF STATE	\$18,000
STATE TREASURER	\$18,000
ATTORNEY GENERAL	\$44,000
SUPERINTENDENT OF PUBLIC INSTRUCTION	\$18,000
SUPREME COURT	\$18,000
STATE SENATOR	\$2,000
ASSEMBLY REPRESENTATIVE	\$1,000
APPEALS JUDGE – POPULOUS DISTRICTS	\$6,000
APPEAL JUDGE – OTHER DISTRICTS	\$5,000
CIRCUIT JUDGE – POPULOUS AREA	\$6,000
DISTRICT ATTORNEY – POPULOUS AREA	\$6,000
CIRCUIT JUDGE – OTHER AREA	\$2,000
DISTRICT ATTORNEY – OTHER AREA	\$2,000
LOCAL OFFICES	GREATER OF \$400 OR 2 CENTS TIMES THE POPULATION; NOT MORE THAN \$5,000

[WIS. STAT. § 11.1101\(4\).](#)

Populous Areas:

- Appeals Judge – District contains a county having a population of more than 750,000.
- Circuit Judge – Circuits having a population of more than 300,000.
- District Attorney – Prosecutorial units having a population more than 300,000.

Local Offices:

- Districts with 20,000 or fewer population have a limit of \$400. Districts with 250,000 or greater population have a limit of \$5,000. Other districts need to be calculated.
- Population is determined by the last decennial census for that district. Contact the local filing officer for that office (county, municipal, or school district clerk) for exact numbers.

The contribution limits established by state statute prescribe the maximum amount of all contributions (cash, non-commercial loans, and in-kind contributions combined) that an individual or committee can give or receive over a campaign period.

If the recall committee spends money on express advocacy, which urges people to vote for or against a certain candidate, and coordinates the expense with the candidate committee, that counts as an in-kind contribution, and would count towards contribution limits. See the [Coordination with Candidate Committees](#) section below.

Applicable Contribution Limits Periods

Contribution limits apply for a specified period of time called the contribution limits period. For purposes of calculating contribution limits, the contribution limits period for a candidate that is seeking election to an office that he or she does not hold begins on the date that she or he becomes a candidate. [WIS. STAT. § 11.1103\(2\)](#). Generally, the earliest that a person becomes a candidate is the date that the candidate receives his or her first contribution, makes their first disbursement, or designates someone else to make contributions or disbursements on their behalf to bring about their election. However, another date may apply. The contribution limit period includes both the primary and general election. The contribution limit period ends December 31st after the election for fall candidates or June 30th after the election for spring candidates. [Id.](#)

For a partisan candidate seeking reelection to the office they currently hold, the new contribution limits period begins on January 1st following the election and runs through the December 31st immediately after the next election. [WIS. STAT. § 11.1103\(1\)\(a\)](#). For a non-partisan candidate seeking reelection to the office they currently hold, the contribution limits period begins on the July 1 immediately after the election and runs through the June 30th immediately after the next election. [WIS. STAT. § 11.1103\(1\)\(b\)](#).

For a candidate at a special election, the campaign period runs from the date an individual becomes a candidate to the 22nd day after the election. [WIS. STAT. § 11.1103\(3\)](#).

Exceptions to Contribution Limits

The following contributions may be made in unlimited amounts:

Contributions (to a candidate committee) used to pay legal fees and other expenses incurred in connection with or in response to circulating, offering to file, or filing a petition to recall an office holder prior to the time that a recall primary or election is ordered, or after that time if incurred to contest or defend the order. [WIS. STAT. § 11.1104\(10\)](#).

CONTRIBUTIONS AND DISBURSEMENTS

Committees are required to make full reports of all contributions, disbursements, and obligations received, made and incurred by the committee. Each report must include information covering the period since the last date covered on the previous report. [WIS. STAT. § 11.0904\(1\)\(a\)](#).

“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.
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.
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.
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\(8\)\(b\).](#)

Prohibited Contributions (from others to the recall committee)

Certain contributions are prohibited by Wisconsin law. A recall 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 from corporations, associations, labor organizations, or tribes. [WIS. STAT. § 11.1112](#);
5. Contributions from foreign nationals. [WIS. STAT. §§ 11.1208\(4\)](#).

Contributions Unlimited

Unless the contribution is prohibited in the section above, there are no limits on contributions to a recall committee. [WIS. STAT. § 11.1104\(11\)](#).

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. § 11.0904\(1\)\(a\)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. § 11.0904\(1\)\(a\)3](#).
3. An itemized statement of contributions 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. § 11.0904\(1\)\(a\)4](#).
4. A statement of totals during the reporting period of contributions received and contributions donated. [WIS. STAT. § 11.0904\(1\)\(a\)5](#).

Contributions and Other Income from Businesses

1. Corporations **may not contribute** to recall 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 committee 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. § 11.0904\(1\)\(a\)10](#).

In-Kind Contributions

An in-kind contribution is any good, service, or property offered to the recall 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 recall committee, that ad would be an in-kind contribution. Splitting the costs of a campaign ad is an in-kind contribution from the first committee to the second committee for the amount the first committee paid, and an in-kind contribution from the second committee to the first committee for the amount the second committee paid. See [2022 ETH 01 Reporting of Joint Advertisements for more information](#).

Before making an in-kind contribution, the contributor is required to notify the candidate, candidate's agent, or the administrator or 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 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 and the same contribution limits as monetary contributions. [WIS. STAT. § 11.0101\(8\)](#). Monetary contributions and in-kind contributions from a single contributor are added together for the purposes of determining compliance with contribution limits and the year-to-date amount for a specific contributor. WIS. STAT. §§ [11.0101\(8\)](#), [11.1103](#).

Reporting In-Kind Contributions in Sunshine

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 committee 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 recall 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 committee had previously paid for the item or service being give and has entered that payment in the transactions table on Sunshine, then the 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 committee should also identify the good/service in the “Comment” field.

But, if the 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 committee would report it as a transaction type of “Disbursement” with the transaction category as “Contribution to Committee In-kind.” The committee must then list the vendor in the “Final Recipient” column. The committee should also identify the good/service in the “Comment” field.

Returned Contributions

A committee may return a contribution at any time before or after it has been deposited. [WIS. STAT. § 11.1110\(1\)](#). Any contribution a committee returns to the donor after depositing it in the campaign account must be reported as a returned contribution to the contributor. A committee that accepts an unlawful contribution, reports that contribution, and returns that contribution within 15 days of the filing date for that report, does not violate the contribution or source limits. [WIS. STAT. § 11.1110\(2\)\(b\)](#).

Contributions Transferred through Conduits

A conduit is any individual, committee or group that receives contributions from individuals, deposits those contributions in a financial institution, and then transfers the contributions to a candidate or political 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 must 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. § 11.0904\(1\)\(a\)](#).

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 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.
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.
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. § 11.0904\(1\)\(a\)8.](#)
2. A statement of totals during the reporting period of disbursements made. [WIS. STAT. § 11.0904\(1\)\(a\)10.](#)

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. § 11.0904\(1\)\(a\).](#)

“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.
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. § 11.0904\(1\)\(a\)9.](#)
2. A statement of the balance of obligations incurred as of the end of the reporting period. [WIS. STAT. § 11.0904\(1\)\(a\)11.](#)

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.
6. The balance of the amount guaranteed by each guarantor at the end of the reporting period.

[WIS. STAT. § 11.0904\(1\)\(a\)7.](#)

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. § 11.0904\(1\)\(a\)6.](#) State-level committees will be prompted to provide the beginning and ending cash balances when certifying the campaign finance report in Sunshine.

Coordination with Candidate Committees

Recall committees may coordinate with candidate committees. A coordinated expense on behalf of a committee counts as a contribution to that committee and must be reported as such.

An expenditure for express advocacy is coordinated if any of the following applies:

1. The candidate, candidate's agent, legislative campaign committee of the candidate's political party, or the candidate's political party communicates directly with the political action committee, independent expenditure committee, other person, or individual making the expenditure to specifically request that the political action committee, independent expenditure

committee, other person, or individual make the expenditure that benefits the candidate and the political action committee, independent expenditure committee, other person, or individual explicitly assents to the request before making the expenditure; or

2. The candidate, candidate's agent, legislative campaign committee of the candidate's political party, or the candidate's political party exercises control over the expenditure or the content, timing, location, form, intended audience, number, or frequency of the communication.

[WIS. STAT. § 11.1203\(2\)\(a\).](#)

A “candidate’s agent” means “an individual who has control over day-to-day operation of the candidate committee...” and would include a treasurer or other officer of the committee. [WIS. STAT. § 11.0101\(3\).](#)

“Express advocacy” means:

A communication that contains terms such as the following with reference to a clearly identified candidate and that unambiguously relates to the election or defeat of that candidate:

- (a) “Vote for;”
- (b) “Elect;”
- (c) “Support;”
- (d) “Cast your ballot for;”
- (e) “Smith for ... (an elective office);”
- (f) “Vote against;”
- (g) “Defeat;”
- (h) “Reject;” or
- (i) “Cast your ballot against.”

[WIS. STAT. § 11.0101\(11\).](#)

If an expenditure for express advocacy is coordinated with a candidate committee the recall committee must report the expenditure as a contribution to that committee as required by [WIS. STAT. § 11.0904\(1\)\(a\).](#)

The amount of the coordinated contribution is subject to contributions limits provided for in [WIS. STAT. § 11.1101.](#)

Use of publicly available information when creating, producing, or distributing express advocacy communications does not constitute coordination.

Independent Expenditures

An independent expenditure is an expenditure for express advocacy that is not made in coordination with a candidate, candidate committee, candidate’s agent, legislative campaign committee, or political party. [WIS. STAT. § 11.0101\(16\).](#) A recall committee must report all of its receipts and expenses, including its independent expenditures as required by [WIS. STAT. § 11.0904\(1\)\(a\).](#)

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 recall 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 recall committee. The law requires disclosure of income, disbursements, and incurred obligations. [WIS. STAT. § 11.0904\(1\)\(a\)](#). Committee treasurers must exercise diligence in acquiring and furnishing the contributor information required on the receipt schedules. For all contributors, the report must disclose the individual's name and address. [WIS. STAT. § 11.0904\(1\)\(a\)1](#). If the individual's year-to-date total exceeds \$200, you must also provide the individual's occupation. [WIS. STAT. § 11.0904\(1\)\(a\)3](#).

Treasurers 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

Recall committees must file reports based on when the recall primary and election will appear on the ballot. If the recall is on the ballot for a primary election, the recall committee must file a report before the primary election and the general election. If the recall is on the ballot for an April or a November election, the recall committee must file a report before the general election. Recall committees must also file continuing reports in January and July of each year until they terminate (or go on exempt status). [WIS. STAT. § 11.0904](#).

Recall committees that will not spend or receive more than \$2,000 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 recall activity for a non-partisan state or local office with a 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. § 11.0904\(2\)](#).

Spring Election: A committee that engages in recall activity for a non-partisan state or local office elected 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. § 11.0904\(3\)](#).

Partisan Primary: A committee that engages in recall activity for a partisan state or local office that has a 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. § 11.0904\(4\)](#).

General Election: A committee that engages in recall activity for a partisan state or local office elected at a 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. § 11.0904\(5\)](#).

If the Election has not yet been ordered: Recall committees must file a report on January 15 and July 15. If the recall election has not been ordered or is never ordered, all recall committees must file those two reports every year. The only exception is for recall committees that have claimed the filing exemption. Committees recalling a state or local partisan office must also file reports on the 4th Tuesday in September in even-numbered years. [WIS. STAT. § 11.0904](#).

Reporting deadlines can be found online on the Ethics Commission's [Campaign Finance Filing Calendar](#).

Local Committees: How to Complete Campaign Finance Reports

The Ethics Commission requires candidate committees at the local level to file all necessary reports with the appropriate filing officer using the:

- [Local Campaign Finance Report Template](#) on paper or,
- [Electronic Local Campaign Finance Report Template](#) if the filing officer accepts electronic format.

All contributions received by the committee must be reported in Schedule 1-A (Receipts) of the campaign finance report. Contributions and loans from individuals are listed in Schedule 1A (Contributions Including Loans from Individuals). Contributions from other committees, such as political action committees, political party committees, and other candidate committees, are reported in Schedule 1-B (Contributions from Committees). All other income such as loans from financial institutions, contributions returned from other registrants, refunds, returns of deposits or interest on investments are reported in Schedule 1-C (Other Income and Commercial Loans). The date which must be provided for all contributions is the date the committee **received** the contribution, that is, the date it acquired possession and control of the contribution, **not** the date of deposit or date on the check (unless all dates are the same). [WIS. STAT. § 11.0103\(2\)\(a\)1](#).

All money spent by the committee is reported in Schedule 2 (Disbursements) of the campaign finance report. General operating expenditures are listed in Schedule 2-A (Gross Expenditures). Contributions to other political committees are listed in Schedule 2-B (Contributions to Committees).

Additional information required to be disclosed is reported in Schedule 3 (Additional Disclosure) of the campaign finance report. All obligations of the committee such as unpaid debts are listed in Schedule 3-A (Incurred Obligations Excluding Loans). Loans and the individuals who guarantee loans for the committee are listed in Schedule 3-B (Loans).

Schedule 4 of the campaign finance report form (Termination Request) is used for requests to terminate a committee.

No-Activity Reports

If a candidate receives no contributions, makes no disbursements and incurs no obligations during a reporting period, the registrant may file 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\(3\)\(d\)](#). Please review the [Submitting a "No Activity" Report](#) tutorial for more information.

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.

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 recall 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 in order to identify the person(s) who paid for and/or authorized the communication. [WIS. STAT. § 11.1303\(2\)](#).

No disbursement by a 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 containing express advocacy which is paid for by any contribution or disbursement shall clearly identify its source. [WIS. STAT. § 11.1303\(2\)\(a\)](#).

Every communication containing express advocacy 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 must be readable, legible, and readily accessible. [WIS. STAT. § 11.1303\(2\)\(g\)](#).

Attribution statements do not apply to communications containing express advocacy printed on small items, which would normally require a disclaimer, but cannot be conveniently printed, including text messages, social media communications, and certain small advertisements on mobile phones. [WIS. STAT. § 11.1303\(2\)\(f\)](#).

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 committee, the disclaimer must include the words “Paid for by,” followed by the name of the committee:

“Paid for by the Recall Committee.”

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

“Paid for by the Recall Committee, James Jones, Treasurer.”

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

“Paid for by the Recall Committee, Authorized by Mary Smith for Governor.”

[Wis. STAT. §11.1303\(2\)\(b\).](#)

When a committee places a communication for express advocacy that is not in coordination with a candidate, that committee should include the words "Not authorized by any candidate or candidate's agent or committee" in the attribution:

“Paid for by the Recall Committee, Not Authorized by Any Candidate or Candidate’s Agent or Committee”

[Wis. STAT. §11.1303\(2\)\(d\).](#)

TERMINATION OF REGISTRATION AND REPORTING REQUIREMENTS

A recall committee may terminate its registration if it meets the following requirements.:

1. Determines that all financial activity will stop, and that it will no longer receive contributions, make disbursements, or incur obligations; and
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.

[WIS. STAT. § 11.0105](#)

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

Recall 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 otherwise prohibited by law, including:

1. Repaying any outstanding loans. If loans are not repaid, they must be forgiven before the committee can request termination; or
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); or
3. Donating money to any tax-exempt charitable organization or the Common School Fund; or
4. Transferring money to another political 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.



Wisconsin Ethics Commission

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CAMPAIGN FINANCE OVERVIEW

Referenda Committees

Updated: October 2026

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 through 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

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.

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.

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\(4\)](#).

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

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;

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.](#)

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

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 referendum committee had previously paid for the item or service being given 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

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.](#)

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\(4\)](#).

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.

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\(5\)](#).

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.

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\(2\).](#)

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.



Wisconsin Ethics Commission

Campaign Finance | Lobbying | Ethics
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(608) 266-8123 | ethics@wi.gov | <https://ethics.wi.gov>

DATE: For the Commission Meeting on October 20, 2026

TO: Members, Wisconsin Ethics Commission

FROM: Daniel A. Carlton, Jr., Administrator

SUBJECT: 2026 Annual Agency Report

FOR COMMISSION ACTION

For the 2026 Annual Agency Report, the Commission may:

1. Readopt the policies contained in the draft annual report; or
2. Take other action consistent with today's discussion.

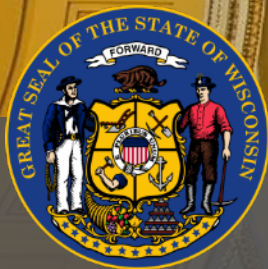
Each year, the Commission is required to submit an annual report containing certain information to the Governor and Chief Clerk of each house of the Legislature no later than October 15th. This year, the annual report is due October 15, 2026. Due to recent circumstances beyond the Commission's control, and with the approval of the Chair and Vice Chair, Commission staff will have submitted the 2026 Annual Report before this Commission meeting. The substance of the report is largely unchanged from previous years' versions. The following changes have been made:

- The performance data table has been updated to include FY 2025 and FY 2026 performance statistics and update the goals for FY 2027 through FY 2029. (See page 7.)
- The Recommendations for Potential Legislation has been updated to include the Commission's request to delay the effective date of Wisconsin Act 126 and repeal Wis. Stat. § 11.1304(6)(b). (See page 17.)
- The summaries of opinions section were updated to provide opinion summaries for FY 2026. (See page 18.)
- The investigations section was updated. (See page 27.)

The policies in the appendices remain the same as they have for the last few years. There is one exception. Staff noticed that the previous Annual Reports did not have the Commission's adopted Guidance Document Policy included due to inadvertent error. That policy has been included in this year's Annual Report.

At this Commission meeting, the Commission needs to approve a motion to readopt the policies contained in the annual report. As staff has already submitted the Annual Report, the Commission does not need to formally adopt the Annual Report. Commission staff expect to have proposed revisions to the policies at the December 2026 Commission Meeting.

Attachment: 2026 Annual Agency Report



State of Wisconsin
Ethics Commission

2026 Annual Agency Report

October 15, 2026

Ethics@wi.gov
<https://ethics.wi.gov>

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Introduction

The Wisconsin Ethics Commission is pleased to submit its 2026 Annual Report to the Governor and the Chief Clerk of each house of the Legislature, in accordance with WIS. STAT. §§ 15.04(1)(d), 19.47(5), and 11.1304(14).

This report provides information on the performance and operations of the Commission and projects, goals, and objectives as developed for the agency budget.

This report also includes information required specifically of the Ethics Commission, as well as information provided at the Commission's discretion.

Finally, the report also includes information on matters within the Commission's jurisdiction and recommendations for legislation.

Information Required of All Agencies under WIS. STAT. § 15.04(1)(d)

Mission

The mission of the Ethics Commission is to promote and strengthen the faith and confidence of the people of Wisconsin in their government, support the operation of open and responsible government, preserve the integrity of the governmental decision-making process, and protect the rights of individuals through the administration of Wisconsin's campaign finance, lobbying, and ethics laws, and through readily available and understandable disclosure of information.

Agency Description

The Commission is comprised of six members, who serve for 5-year terms. One member is appointed by the Senate Majority Leader; one appointed by the Senate Minority Leader; one appointed by the Speaker of the Assembly; one appointed by the Assembly Minority Leader; and two are individuals who formerly served as judges for a court of record in this state, who were elected to the positions in which they served, and who are nominated by the Governor with the advice and consent of a majority of the members of the Senate confirmed. A detailed description of the appointment of Commissioners is provided in WIS. STAT. § 15.62. The Commission elects a chair and vice-chair from its members by a majority vote.

The Administrator serves as the agency head and is responsible for the daily operations of the Commission. The Commission Administrator and staff are non-partisan. The agency has a staff of 4.70 GPR and 3.30 PR full-time employees. The Commission administers and enforces Wisconsin law pertaining to campaign finance (Wisconsin Chapter 11), lobbying (Wisconsin Chapter 13, Subchapter III), and the Code of Ethics (Wisconsin Chapter 19, Subchapter III). The duties of the Ethics Commission are codified in WIS. STAT. §§ 11.1304, 13.685, and 19.48.

Additional information about the Commission, its members and staff, meetings, and resources provided to the public is available on the Ethics Commission's website at <https://ethics.wi.gov>.

Commission activities are arranged by five general functions:

1. General administration;
2. Assistance to state public officials, candidates, lobbyists, principals, political committees and officeholders;
3. Assistance to local governments;
4. Education and training; and
5. Enforcement.

Within these functional areas, the Commission develops policy, issues formal and informal opinions, promulgates administrative rules, prescribes procedures and forms, audits disclosure reports, carries out investigations, conducts hearings, reviews appeals, brings civil forfeiture actions to enforce violations, and performs related activities.

The Commission has three general program areas which are described below:

Campaign Finance

Wisconsin campaign finance law requires candidates for state public office, political parties, legislative campaign committees, political action committees, independent expenditure committees, certain referendum committees, certain recall committees, and conduits to register with the Commission, disclose campaign receipts and disbursements, and abide by certain contribution limits and prohibitions. The Commission is responsible for auditing campaign finance reports, enforcing registration and reporting requirements, and enforcing source restrictions and contribution limits. Information is available to the public on the Commission's website: <https://ethics.wi.gov/campaign-finance>, and <https://campaignfinance.wi.gov/>.

Lobbying

Wisconsin lobbying law regulates registration of businesses, organizations, and individuals that attempt to influence government decisions. Registrants must identify who lobbies on their behalf, issues in which they have an interest, and provide other information, all available to the public on the Commission's website: <https://ethics.wi.gov/Pages/Lobbying/LobbyingOverview.aspx>, and <https://lobbying.wi.gov/>.

Ethics

The Commission fosters ethical conduct of public officials by advising them about ethics laws and providing information about officials' financial interests to identify any potential conflicts of interest. State public officials file annual Statements of Economic Interests with the Commission, and the trustees and staff of the State of Wisconsin Investment Board file quarterly reports. Information regarding the Commission's ethics-related activities is available to the public on the Commission's website: <https://ethics.wi.gov/Pages/Ethics/Ethics.aspx>, and <https://sei.wi.gov/>.

Statutory Duties of the Ethics Commission and the Agency's Compliance

The table in Appendix A outlines the statutory duties of the Wisconsin Ethics Commission. It also provides a summary of the agency's compliance with those requirements or any unresolved issues related to those duties.

Programs, Goals, Objectives, and Activities

Program 1: Ethics, Campaign Finance, and Lobbying Regulation

- A. Goal: Facilitate compliance with the requirements of Wisconsin's campaign finance, lobbying, and ethics laws.*

A-1. Objective/Activity: Provide training, educational materials, and assistance to the regulated community and the public, focusing on applicable registration and reporting requirements.

A-2. Objective/Activity: Conduct timely audits of registration and report information, consistent with statutory requirements.

A-3. Objective/Activity: Provide informal and formal advisory opinions, as well as informal guidance, in a timely manner whenever requested to do so.

B. Goal: Support the operation of open and responsible government, and preserve the integrity of governmental decision-making, and protect the rights of individuals.

B-1. Objective/Activity: Promptly make reported campaign finance, lobbying, and financial disclosure information publicly available.

B-2. Objective/Activity: Maintain the Wisconsin Campaign Finance website (Sunshine), Eye On Lobbying website, and Statements of Economic Interests website in order to facilitate the registration and reporting requirements under applicable Wisconsin Statutes, as well as making the disclosure of reported information readily accessible and understandable.

B-3. Objective/Activity: Investigate complaints of possible violations of the ethics code, lobbying law, and campaign finance law and seek appropriate remedies as circumstances merit.

Performance Measures, Goals, and Performance

The table below includes the performance measures established by the Wisconsin Ethics Commission in FY 2025.

2025 AND 2026 GOALS AND ACTUALS

Prog. No.	Performance Measure	Goal 2025	Actual 2025	Goal 2026	Actual 2026
1.	Percentage of fees received by electronic payment methods.	95%	93.8% ¹	95%	98% ¹
1.	Percentage of campaign finance reports filed on or before the required date.	96%	90.2% ²	96%	78.3% ²
1.	Percentage of committees in compliance, based on audit findings.	95%	90.4%	95%	99.5%
1.	Percentage of lobbyist time reports completed on or before the required date.	99%	99.5%	99%	97.1%
1.	Percentage of registered principals completing their Statements of Lobbying Activities and Expenditures on or before the required date.	99%	97.5%	99%	97.3%
1.	Percentage of principals in compliance, based on audit findings.	99%	99%	99%	98.4%
1.	Percentage of required Statements of Economic Interest filed on or before the required date.	96%	96.2%	96%	96.7%
1.	Statements of Economic Interest filed electronically.	96%	98.7%	96%	99.8%

¹ Lobbyists and principals are not required to pay their fees electronically. Electronic payment of fees varies significantly during odd fiscal years. During the first 3 months that fees can be paid, there is a significantly higher number of fees paid by mail than there is for the rest of the session. This is because many principals register, and lobbyists get licensed prior to the beginning of the new legislative session and their accountants prefer to pay by check. After that, the vast majority of fees are paid electronically. Lobbying program only.

²The Commission's notification process has not changed. The Commission typically provides notice of an upcoming filing deadline several times before the due date, including a reminder on the due date. Ultimately, it is the registrant's responsibility to file their required reports on time. This performance metric was also impacted by implementing statutory clarification that exemption can only be claimed on an annual basis. A number of committees had previously been exempt without renewing exemption annually. The new campaign finance website properly lapsed their exemption and, despite notice, many of them did not file. Additionally, some registrants were not administratively terminated until after the due date for the 2026 January Continuing Report, further impacting these numbers.

2027, 2028 AND 2029 GOALS

Prog. No.	Performance Measure	Goal 2027	Goal 2028	Goal 2029
1.	Percentage of fees received by electronic payment methods.	95%	95%	95%
1.	Percentage of campaign finance reports filed on or before the required date.	96%	96%	96%
1.	Percentage of committees in compliance, based on audit findings.	95%	95%	95%
1.	Percentage of lobbyist time reports completed on or before the required date.	99%	99%	99%
1.	Percentage of registered principals completing their Statements of Lobbying Activities and Expenditures on or before the required date.	99%	99%	99%
1.	Percentage of principals in compliance, based on audit findings.	99%	99%	99%
1.	Percentage of required Statements of Economic Interest filed on or before the required date.	96%	96%	96%
1.	Statements of Economic Interest filed electronically.	96%	98%	98%

Note: Based on fiscal year.

Information the Ethics Commission is required to Report under Wis. STAT. § 19.47(5)

Statutory Duties of the Administrator and Compliance with Each Duty

1. 19.46(2)(a)4. *At each regular meeting of the Commission, the Commission administrator shall review informal advisory opinions requested of and issued by the administrator and that relate to recurring issues or issues of first impression for which no formal advisory opinion has been issued.*

The Administrator includes an agenda item for requests for advice on every closed session meeting agenda to present the information required under this provision. The Commission first delegated the authority to the Administrator to issue informal advisory opinions at its meeting on March 7, 2017.

2. 19.47(2). *The administrator shall appoint such other personnel as he or she requires to carry out the duties of the Commission and may designate an employee of the Commission to serve as legal counsel of the Commission.*

The Administrator has designated the staff attorney to serve as legal counsel of the Commission. The Administrator also makes all other staffing decisions for the Commission.

3. 19.47(2). *The administrator shall perform such duties as the Commission assigns to him or her in the administration of ch. 11, subch. III of ch. 13, and this subchapter.*

The Commission has approved the Administrator's position description and can decide to review the Administrator's performance at any time.

4. 19.47(2). *Neither the Commission nor any member or employee of the Commission, including the Commission administrator, may file a sworn complaint for purposes of this subsection.*

The Administrator is responsible for reviewing all complaints received by the Commission and does not file complaints, nor accept them from Commissioners or staff.

5. 19.49(2)(b)4. *If the Commission authorizes the administrator to investigate any matter without retaining a special investigator, the administrator shall make periodic reports to the Commission, as directed by the Commission, but in no case may the reporting interval exceed 30 days.*

The Commission and the Administrator are aware of this requirement and include it in the Commission's adopted complaints and investigations procedures. The Commission has complied with this requirement when applicable.

6. 19.49(2)(b)4. *During the pendency of any investigation, the Commission shall meet for the purpose of reviewing the progress of the investigation at least once every 90 days. The special investigator or the administrator shall report in person to the Commission at that meeting concerning the progress of the investigation.*

The Commission and the Administrator are aware of this requirement and include it in the Commission's adopted complaints and investigations procedures. The Commission has complied with this requirement when applicable.

7. 19.49(2)(b)4. *Unless an investigation is terminated by the Commission, at the conclusion of each investigation, the administrator shall present to the Commission one of the following:*
- a. *A recommendation to make a finding that probable cause exists to believe that one or more violations under subd. 1. have occurred or are occurring, together with a recommended course of action.*
 - b. *A recommendation for further investigation of the matter together with facts supporting that course of action.*
 - c. *A recommendation to terminate the investigation due to lack of sufficient evidence to indicate that a violation under subd. 1. has occurred or is occurring.*

The Commission and the Administrator are aware of this requirement and include it in the Commission's adopted complaints and investigations procedures. The Commission has complied with this requirement when applicable.

8. 19.49(2)(b)5.a. *If the Commission finds that there is probable cause to believe that a violation under subd. 1. has occurred or is occurring, the Commission may authorize the administrator to file a civil complaint against the alleged violator.*

The Commission and the Administrator are aware of this requirement and include it in the Commission's adopted complaints and investigations procedures. The Commission has complied with this requirement when applicable.

9. 19.49(2)(b)5.a. *In such case, the administrator may request the assistance of special counsel to prosecute any action brought by the Commission. If the administrator requests the assistance of special counsel with respect to any matter, the administrator shall submit to the Commission the names of 3 qualified individuals to serve as special counsel. The Commission may retain one of the individuals to act as special counsel.*

The Commission and the Administrator are aware of this requirement and include it in the Commission's adopted complaints and investigations procedures. The Commission has complied with this requirement when applicable.

10. 19.49(2)(b)10. *The commission shall, by rule, prescribe categories of civil offenses which the commission will agree to compromise and settle without a formal investigation upon payment of specified amounts by the alleged offender. The Commission may authorize the administrator to compromise and settle such alleged offenses in the name of the Commission if the alleged offenses by an offender, in the aggregate, do not involve payment of more than \$2,500.*

The Commission has promulgated WIS. ADMIN. CODE § ETH 26 pursuant to this directive. At its meeting on December 8, 2020, the Commission authorized the Administrator to issue standard settlements consistent with ETH 26.

11. 19.49(2)(b)11. *If a special investigator or the administrator, in the course of an investigation authorized by the Commission, discovers evidence that a violation under subd. 1. that was not within the scope of the authorized investigation has occurred or is occurring, the special investigator or the administrator may present that evidence to the Commission. If the Commission finds that there is a reasonable suspicion that a violation under subd. 1. that is not within the scope of the authorized investigation has occurred or is occurring, the Commission may authorize the special investigator or the administrator to investigate the alleged violation or may elect to authorize a separate investigation of the alleged violation as provided in subd. 3.*

The Commission and the Administrator are aware of this requirement and include it in the Commission's adopted complaints and investigations procedures. The Commission has complied with this requirement when applicable.

12. 19.49(2)(b)12. *If a special investigator or the administrator, in the course of an investigation authorized by the Commission, discovers evidence of a potential violation of a law that is not administered by the Commission arising from or in relation to the official functions of the subject of the investigation or any matter that involves campaign finance, ethics, or lobbying regulation, the special investigator or the administrator may present that evidence to the Commission. The Commission may thereupon refer the matter to the appropriate district attorney specified in subd. 9. or may refer the matter to the attorney general. The attorney general may then commence a civil or criminal prosecution relating to the matter.*

The Commission and the Administrator are aware of this requirement and include it in the Commission's adopted complaints and investigations procedures. The Commission has complied with this requirement when applicable.

Duties of All Individuals Employed by the Ethics Commission

Assistant Administrator

Under the general supervision of, and in partnership with, the Administrator of the Wisconsin Ethics Commission, this position assists in carrying out the Commission's statutory duties. The position also provides support and supervision of the Commission's Ethics Specialists. This person is also responsible for providing legal advice on the application of campaign finance, election administration, ethics, and lobbying laws to the Commission, its staff, members of the Commission's regulated communities, and the public.

This position is responsible for preparing legal opinions and enforcement orders. This person assists in agency investigation and enforcement of campaign finance, ethics, and lobbying law violations. The individual in this position responds to questions involving complex application of statutes and administrative code in order to promote compliance with applicable laws. The individual in this position conducts policy and legal analysis related to the administration of Wisconsin's campaign finance, election administration, lobbying, and ethics laws, and reviews applicable court decisions for potential impact on the Commission's responsibilities.

This position receives and responds to requests for information and requires the judgment necessary to discern what information may or may not be released to the public. Due to the nature of the responsibilities of the Ethics Commission, this position works with and is privy to statutorily confidential information. Therefore, this position requires an increased level of professionalism and the maintenance of confidentiality in order to preserve the public trust in the efforts of the Commission. Wisconsin Ethics Commission staff members are required to be non-partisan, in accordance with WIS. STAT. § 19.47(10).

Staff Counsel

Under the general supervision of the Administrator of the Wisconsin Ethics Commission, this position is responsible for providing legal advice on the application of campaign finance, election administration, ethics, and lobbying laws to the Commission and its staff along with authoritative and timely advice and information to political registrants, state public officials, county and local corporate counsels, district attorneys, and the public. This position is responsible for preparing legal opinions, enforcement orders, and administrative rules to implement agency policy and authority. This person is responsible for agency investigation and enforcement of campaign finance, ethics, and lobbying law violations. The individual in this position responds to questions involving complex application of statutes and administrative code in order to promote compliance with applicable laws. The individual in this position conducts policy and legal analysis related to the administration of Wisconsin's campaign finance, election administration, lobbying, and ethics laws, and reviews applicable court decisions for potential impact on the Commission's responsibilities.

This position receives and responds to requests for information and requires the judgment necessary to discern what information may or may not be released to the public. Due to the nature of the responsibilities of the Ethics Commission, this position works with and is privy to statutorily confidential information. Therefore, this position requires an increased level of professionalism and the maintenance of confidentiality in order to preserve the public trust in the efforts of the Commission. Wisconsin Ethics Commission staff members are required to be non-partisan, in accordance with WIS. STAT. § 19.47(10). The individual in this position must also possess a law degree from an accredited law school and be eligible to be licensed to practice law in the State of Wisconsin.

Major duties and responsibilities of the Staff Counsel and the approximate allocation of effort include the following:

- A. Provide legal advice to the Commission and staff, along with authoritative and timely advice and information on the application of laws, rules, and regulations under the agency's jurisdiction to political registrants, state public officials, county and local corporate counsels, district attorneys, and the public (40%);
- B. Investigate alleged violations of campaign finance, ethics, and lobby law (25%);
- C. Represent the agency in election related matters, civil forfeiture actions, and provide litigation support on behalf of the agency (15%);
- D. Provide general legal services for the agency (5%);
- E. Implement administrative rulemaking authority and responsibilities of agency. (5%);
- F. Provide legislative support services for the agency (5%); and,
- G. Perform all other duties as assigned by the Administrator (5%).

Office Management Specialist

Under the general supervision of the Administrator of the Wisconsin Ethics Commission, this position provides a wide variety of support for Commission operations. This position manages the day-to-day administrative support operations of the Commission's campaign finance, lobbying, and ethics reporting programs; assists the Administrator with budget development and management; provides forms and records management; serves as the Commission's purchasing and printing agent; conducts liaison activities for the Commission on personnel management matters; provides fiscal accounting support; and prepares special reports and analyses for the Administrator.

The position reports on the success of the program's policies and procedures to the Administrator and the Commissioners on a regular basis, and directs staff to develop and implement more effective, efficient ways to achieve the program's goals. This position receives and responds to requests for information and requires the judgment necessary to discern what information may or may not be released to the public. Due to the nature of the responsibilities of the Ethics Commission, this position works with and is privy to statutorily confidential information. Therefore, this position requires an increased level of professionalism and the maintenance of confidentiality in order to preserve the public trust in the efforts of the Commission. Wisconsin Ethics Commission staff members are required to be non-partisan, in accordance with WIS. STAT. § 19.47(10).

Major duties and responsibilities of the Office Management Specialist and the approximate allocation of effort include the following:

- A. Operational and Administrative Management of Commission Programs (35%);
- B. Budget, Financial, and Purchasing Activities (25%);
- C. Records Management (20%);
- D. Personnel Management Support (10%); and,
- E. Perform all other duties as assigned by the Administrator (10%).

Ethics Specialists

Four positions under the Ethics Commission are classified as Ethics Specialists. Ethics Specialists' responsibilities are related to all program areas: campaign finance, lobbying law, and the Code of Ethics. Entry and senior level Ethics Specialists share similar position descriptions, with slightly different allocations of effort, duties, and responsibilities.

Under the general supervision of the Administrator of the Wisconsin Ethics Commission, these positions provide operational execution of the Wisconsin Ethics Commission's statutory responsibilities, and ensure compliance with Wisconsin's campaign finance, lobbying, financial disclosure, and ethics laws. The individuals in these positions must be able to respond to questions involving complex application of statutes and administrative code and assist individuals and organizations to comply with registration, licensing, and reporting requirements. The individuals in these positions conduct policy and legal analysis related to the administration of Wisconsin's campaign finance, lobbying and ethics laws, and review applicable court decisions for potential impact on the Commission's responsibilities. These positions report to the Administrator and the Commissioners on a regular basis on the success of programs, policies, and procedures, and develop and implement more effective, efficient ways to achieve program goals.

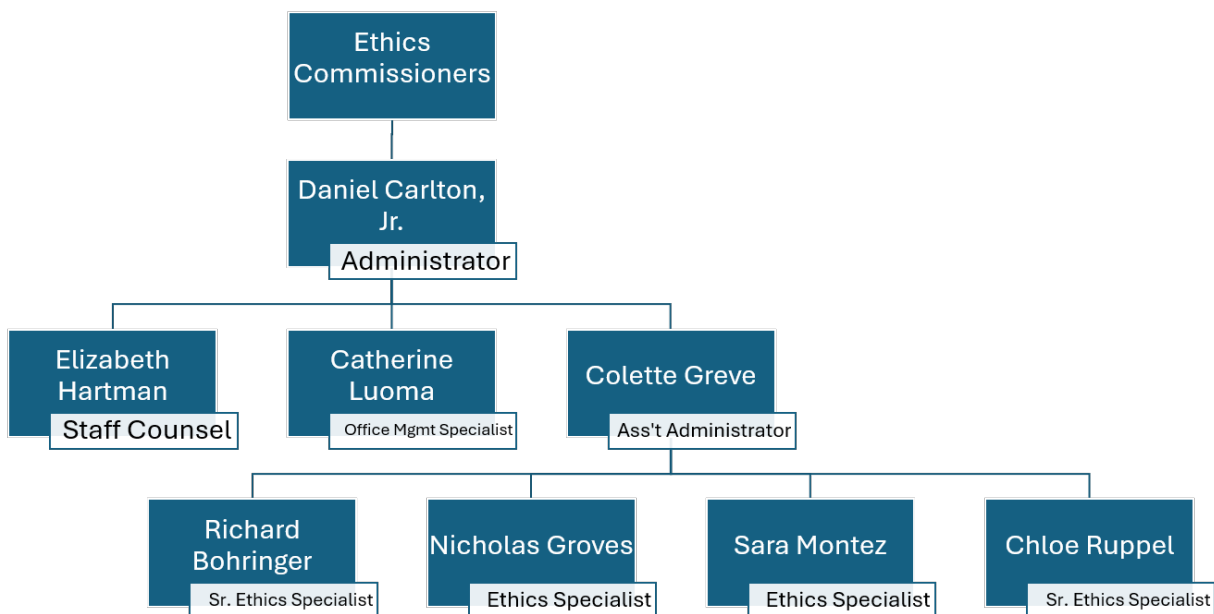
These positions receive and respond to requests for information and require the judgment necessary to discern what information may or may not be released to the public. Due to the nature

of the responsibilities of the Ethics Commission, these positions work with and are privy to statutorily confidential information. Therefore, these positions require an increased level of professionalism and the maintenance of confidentiality in order to preserve the public trust in the efforts of the Commission. Wisconsin Ethics Commission staff members are required to be non-partisan, in accordance with WIS. STAT. § 19.47(10).

Major duties and responsibilities of Ethics Specialists include the following:

- A. Campaign Finance;
- B. Lobbying;
- C. State of Wisconsin Code of Ethics;
- D. Policy and Legal Analysis; and,
- E. Other duties as assigned by the Administrator.

Organizational Chart



Recommendations for Potential Legislation

During the 2021 Legislative Session, most of the Commission's legislative recommendations to date were addressed through enactment of three laws (2021 Act 265, 2021 Act 266, and 2021 Act 267). There are a few remaining recommendations that have not yet been addressed. The Ethics Commission approved these recommendations at prior meetings and readopted them at its meeting on August 18, 2020. Commission staff is available to assist Legislators and their staff regarding any of the potential changes addressed herein, as well as any other potential changes to the statutes that the Commission administers. The following are those recommendations:

Campaign Finance (Chapter 11, Wisconsin Statutes)

1. Pursuant to WIS. STAT. § 11.1208(2)(a), committees are prohibited from making disbursements for a "strictly personal use." However, there is no definition of "strictly personal use" in the statutes. The Commission has generally followed the federal "personal use" standard, understanding that inclusion of "strictly" means that Wisconsin law may be more permissive than the federal law. The Commission recommends that the phrase "strictly personal use" be defined.

2. Pursuant to WIS. STAT. §§ 11.1400(5) and 11.1401(2), the Ethics Commission must act and make a probable cause determination prior to a district attorney acting on a campaign finance related complaint. However, both statute and a prior opinion of the Attorney General contradict this and state that the Commission and District Attorneys have co-equal jurisdiction. *See* WIS. STAT. § 978.05 and OAG 10-08. The Commission has previously recommended that these provisions of Ch. 11 be amended to reflect the co-equal jurisdiction of the Commission and district attorneys.
3. A 527 organization or PAC registered in Wisconsin must abide by certain source restrictions. Specifically, WIS. STAT. § 11.1112 prohibits contributions from corporations, associations, labor unions, or federally recognized American Indian Tribes. However, it is not clear whether these source restrictions apply to a 527 organization or PAC that is not required to register in Wisconsin but chooses to make contributions to Wisconsin committees. The Commission has recommended that the Legislature clarify whether unregistered entities making contributions are required to abide by the source restrictions in WIS. STAT. § 11.1112.
4. Currently, the provisions of Chapter 11 require a post-election report after a special election unless a continuing report is due within 45 days after the special election. The Commission has previously recommended removing this requirement and requiring that information be reported on the next continuing report. Alternatively, the Commission recommended removing this requirement as to conduits because they do not file election-related reports.
5. WIS. STAT. § 11.1106(3) requires the filing officer of a conduit to place a copy of contributions reported in a file for both the conduit and the recipient committee. The Commission is the only filing officer for all conduits. These reports are filed in the Campaign Finance Information System and are readily accessible to anyone. Therefore, this requirement is no longer necessary.
6. In response to RA-2018-001, regarding the use of cryptocurrencies for campaign contributions and disbursements, the Ethics Commission decided to exercise the option granted by WIS. STAT. § 19.46(2)(c)(4) to refer the matter to the standing legislative oversight committees. On May 4, 2018, the Commission sent letters to the Senate Committee on Elections and Local Government and the Assembly Committee on Constitution and Ethics detailing the Commission's concerns on this matter.

At the Commission's meeting on May 9, 2023, the Commission unanimously approved its legislative recommendations for the 2023 Legislative Session. Most of these legislative recommendations were passed in 2023 Wisconsin Act 120 and 2023 Wisconsin Act 126. The following are the remaining legislative recommendations for the 2023 Legislative Session by program area.

Campaign Finance (Chapter 11, Wisconsin Statutes)

1. Valuation and Reporting of Joint Ads

It is not unusual for local candidates to work together to produce joint advertisements, mailers, and other campaign communications. While [WIS. STAT. § 11.1111](#) provides guidance on how to prorate and account for opinion poll results, there is no similar provision for joint advertising. There is no legislative guidance concerning whether these

efforts are permissible, whether the total cost of the ad should be prorated amongst the candidates, the impact on contribution limits, and calculating whether the committee has exceeded the threshold for exemption. The Commission was able to provide guidance on some of these issues in [2022 ETH 01](#). This opinion is publicly available on the Commission's website and has been furnished to legislative leadership, our substantive committee chairs, and others. The Commission requests that the Legislature confirm this interpretation and codify the holdings of that opinion. If the Legislature does not agree with the holdings of the opinion, the Commission requests clarification of treatment of joint ads in the statutes.

2. Require a Separate Committee for Each Office Sought

[WIS. STAT. § 11.0202\(2\)\(d\)](#) allows a current officeholder to establish a second candidate committee for the purpose of pursuing a different state or local office. However, this is permissive in nature. The statutes do not prohibit an officeholder from running for a different office while operating out of one candidate committee and one checking account. Several issues arise from this scenario.

First, determining compliance with contribution limits is more difficult when a candidate runs two campaigns from one committee. It would be easy for the candidate or treasurer to make mistakes when calculating contribution limits. Each office has a different limit and the periods during which they apply may not be the same.

Second, this may allow an unintended advantage to an existing officeholder. An officeholder may not start with a zero balance. An officeholder likely has funds that were accumulated during prior contribution limit periods. These funds are the property of the candidate committee. If an officeholder set up a second committee to run for a different office and sought to transfer those funds from the first committee to the second, the contribution limits in [WIS. STAT. § 11.1101\(2\)](#) would apply. While the Legislature could have easily created an exception, there is no exception for contributions from a candidate's first committee to their second committee.⁴

So, the second committee would only be able to receive up to the maximum limits from the first committee. However, if the officeholder does not create a second committee, there is nothing in the statutes that prohibits the committee from spending the funds from prior years. The committee gets to start off with a bigger war chest. It is important to note that there is a legitimate argument about whether a candidate should be allowed to transfer unlimited contributions from a candidate's first committee to their second committee. With what is currently in statutes, we have no evidence that that was intended to be permissible. In fact, to the contrary, the Legislature limited transfers from a donor between a first committee and a second committee. See [WIS. STAT. § 11.1114](#). The Commission recommends that an officeholder seeking a different state or local office be required to create a second candidate committee.

3. Disposal of Residual Conduit Funds

⁴ The only exception for a candidate is that he/she is free to contribute personal funds or funds co-owned with their spouse in unlimited amounts. [WIS. STAT. § 11.1104\(7\)](#).

Recently, the Commission has considered several questions concerning conduits who were trying to terminate but were unable to identify the source of some of the remaining funds in the conduit account. The only provision that lets a conduit do anything with money where it is not directed to do so by the contributor is [WIS. STAT. § 11.0705](#). That provision allows redirection only under certain circumstances. If it is unable to identify the contributor, the conduit cannot possibly attempt to contact the contributor for consent to redirect the money to the sponsor. It also cannot identify a surviving spouse or executor for their consent. [WIS. STAT. 11.1302](#) allows any committee to donate to a charitable organization or the common school fund. However, a conduit is not a committee under the definition in [WIS. STAT. § 11.0101\(6\)](#). So, it cannot do so. This makes sense as, generally, contributors would only want to either give their money to a candidate or committee or get it back from the conduit. However, if after a good faith effort, the conduit cannot identify the source of money leftover when it terminates, it must have a mechanism to dispose of that money; otherwise, the conduit will not be able to terminate. The Commission recommends that the Legislature authorize a conduit that is terminating to dispose of money by giving it to the common school fund or a charitable organization that does not have any nexus to the conduit when it cannot identify the source of excess funds or cannot locate them for redirection as provided in law.

The Commission has not yet fully considered potential legislative recommendations for the 2027 Legislative Session. However, the Commission has adopted two legislative recommendations for the 2027 Legislative Session. First, the Commission recommends that the effective date of 2023 Wisconsin Act 126 be delayed until at least May 31, 2028. The current effective date of December 1, 2027, does not provide the Commission sufficient time to recruit and train the additional staff required to implement the Act. Further, the current effective date falls during the time that local candidates are filing their paperwork to be a candidate at the Spring 2028 Election. Transitioning at this time will likely cause a significant amount of confusion.

Second, the Commission recommends repealing [WIS. STAT. § 11.1304\(6\)\(b\)](#). That statute requires the Commission to make paper campaign finance filing available to committees with less than \$1,000 in contributions during a campaign period. If the Commission is required to implement 2023 Wisconsin Act 126, there are a lot of local committees that could avail themselves of this option. The Commission is anticipating there being more than 20,000 new registrants. If the Commission is required to accept paper filings from these registrants, Commission staff will be required to manually input these paper filings into the campaign finance website, Sunshine. This workload has not been accounted for in the Commission's budget request because it is impossible to know how many might insist on filing on paper. Further, requiring all registrants to register and report online increases transparency and makes reports accessible to the public quicker. There is sufficient internet access statewide to allow the local committees to file online. For the foregoing reasons, the Commission requests that all registrants and filers be required to do so online and that [WIS. STAT. § 11.1304\(6\)\(b\)](#) be repealed.

Determinations and Advisory Opinions Issued Under WIS. STAT. § 19.46(2)

The table below provides a summary of requests for advisory opinions the Commission has issued between July 1, 2025, and June 30, 2026. Below each request is a summary of the Commission's determinations and any advisory opinion issued related to that request, where applicable.

Request #	Description	Type
2025 ETH 07	Sponsoring Organization Hosting a Fundraiser for a Political Action Committee	Informal Opinion
This request was from a trade association and corporation, that was a sponsoring organization for a political action committee ("PAC"). The sponsoring organization requested advice on whether it could host a fundraiser for its PAC at a hotel that had donated the use of their boat and their food and beverage package to the sponsoring organization. The hotelier did not put any restrictions on what sponsoring organization could use the boat, food, and beverage package for, nor had it made any requirements as to what it should be used for. If there was no conflict with the hotel's event schedule, the sponsoring organization could use the boat and food and beverage package for the event it was hosting for its PAC. These services could have been used for any event as long as it did not conflict with the hotel's event schedule. The sponsoring organization requested advice on whether it could use the boat and food and beverage package to raise funds for its PAC. The ticket sales for the event were to be contributions made to the PAC. The hotel was not making the donation of the package to the PAC. It strictly provided the package to the sponsoring organization for its chosen use. Use of the boat, food, and beverage package, that was gifted to sponsoring organization is a transfer of property and services. As such, it would be a contribution from the sponsoring organization to the PAC. The sponsoring organization was a corporation. As such it was prohibited from contributing to the PAC. The exception in WIS. STAT. § 11.0101(8)(b)13 did not apply because there was no expenditure of funds for the boat, food, and beverage package. As such, the use of the boat, food, and beverage package for the proposed event was prohibited.		
2025 ETH 08	State Official Accepting Transportation and Tickets to Out-of-State Sporting Event	Informal Opinion
This request was from a state public official who was offered round trip transportation, via private jet, and game tickets to attend a University of Wisconsin-Madison football game in Eugene, Oregon. This trip was offered to the official and his wife. The state public official requested advice on whether he and his wife could accept the transportation and game tickets. The offer was from a longtime personal friend of the official and his wife. The friend was a former director on the board of the corporation where the state public official had previously been employed in various leadership positions and as Chair of the Board. The state public official explained that he and his wife considered the friend and his wife former colleagues and very good friends. He advised that prior to becoming state public official, the friend provided similar free trips to out-of-state UW sporting events. The state public official advised that the friend did not have and had not had any business or matters before the state board he served on as state public official. In light of the foregoing facts, the Commission found that WIS. STAT. §§ 19.45(2) and 19.46(1)(b) did not prohibit the state public official from accepting the game tickets and travel from his friend as there was no use of office to obtain the game tickets and travel, nor was the state public official being offered these things because of his public position. Additionally, it did not appear that WIS. STAT. § 19.45(3) would prohibit the state public official from accepting the game tickets and travel. The friend had no business or matters before the state boards that the state public official served on which he would have needed to exercise judgment on and take official action. As such,		

it was unlikely that the game tickets and travel to the game would influence his official judgment or actions or be seen as a reward for his past action. Even if these statutes prohibited the acceptance of the game tickets and travel, WIS. STAT. § 19.56(3)(b) was applicable. Under this statute the state public official would be allowed to accept the game tickets and travel, as long as he could show by clear and convincing evidence that these things were received unrelated to and not arising from him holding state office. Because the state public official had a close long-term friendship with the individual offering the travel and game tickets, he had provided similar trips to out-of-state UW sporting events before, and there was evidence that the game tickets and travel were unrelated to and did not arise from being a state public official the Commission determined that the state public official could accept the tickets and travel to the game.

The advice in the opinion is limited to the material facts as stated in the opinion request.

2025 ETH 09 Opinion Request Withdrawn

2025 ETH 10 Potential Candidate's Employment with a Lobbying Principal Informal Opinion

An individual employed by a registered lobbying principal as a non-lobbying employee requested advice on how becoming a candidate for the State Assembly would affect her employment. She advised that she was responsible for building relationships with municipal leaders and community organizations at the local level. She also advised that her boss was a licensed lobbyist. She asked whether her current role would allow concurrent service in the Legislature. She also asked whether reorganization or moving to a position not reporting to a lobbyist anywhere in the chain of command would affect the answer.

The Commission advised that if she decided to run for an Assembly seat, she could continue her employment under the current terms until after the election. If elected, she would be prohibited by the lobbying law from holding office and having employment with the lobbying principal.

2025 ETH 11 Legislator Attending Events Outside of District Informal Opinion

This request was from the chief of staff of a Wisconsin State Senator. She sought guidance on whether the Senator was allowed to attend certain events. She stated the Senator currently represents a certain Senate District but that he would be seeking the Senate seat representing a different Senate District in the next election. The requestor indicated that the Senator frequently gets invited to attend events in the new District. Specifically, it is common for him to be invited to award ceremonies for a non-profit group(s) and legislative panels. The requestor advised that the Senator attends these events in his official capacity. She stated that the Senator does not engage in any campaign activity at these types of events. She did not indicate whether the Senator is soliciting anything of value for any organization at these events. He was simply attending in his capacity as a Senator. The requestor indicated that there is no cost for him to attend the legislative panel events. The Senator's Office may use public funds to produce or pay for the awards or letters of reference for the non-profit. She indicated that they work with the Chief Clerk's Office to make these awards and letters of reference. The requestor inquired whether it is permissible for him to attend these events in the Senate District to which he will be seeking election. She also asked for guidance about whether he would be allowed to accept food or drink at any of these events.

Nothing in the laws within the jurisdiction of the Commission prohibits a Senator representing one district from appearing in other Senate districts in his/her official capacity. While there may be public purpose questions if public funds are used, questions about paying for these events, and concomitant costs, with office funds, are properly directed to the Senate Chief Clerk. As the determination of whether acceptance is permissible is fact dependent, we cannot provide a definitive answer to this general inquiry. However, the statutes cited will be helpful in evaluating whether the Senator can accept food and beverages at these events. The Commission cited to the following: WIS. STAT. § 13.625(1g), WIS. STAT. § 13.625(3), WIS. STAT. § 13.621(7), WIS. STAT. § 13.625(4m)(a), WIS. STAT. § 19.45(2), WIS. STAT. § 19.45(3), WIS. STAT. § 19.45(3m), and WIS. STAT. § 19.56(3).

The Commission included Guideline 1211 with its advice to provide a plain language explanation to help evaluate whether acceptance is permissible. It noted that the Commission and its staff are always available to answer specific questions as needed. The Commission recommended that the requestor contact Commission staff with any additional questions about accepting things of value or any other law within the Commission's jurisdiction.

2025 ETH 12 Official Leasing Real Property to Lobbying Principal Informal Opinion

This request was on behalf of a utilities company ("Company"). The requestor advised that the Company was a public utility and lobbying principal. In recent years, it has sought to expand Wisconsin's access to solar energy. This has required the Company to lease property from landowners. In exchange for the lease payments, the Company installs solar panels on the property and owns the energy generated by the panels. To obtain the leases, the Company relied on independent energy developers ("developers"). The developers identify potential lease sites, perform due diligence, and then execute a lease option with the property owner. After securing the lease option, the developers then market them to energy companies, including the Company. When the Company is offered a lease option, it is not aware how the developers identified the property or otherwise negotiated the lease option with the landowner.

The Company was considering a new lease option. The Company was interested in executing this lease. In doing its due diligence before entering the lease agreement, the Company discovered that the land was owned by an official (and his spouse) that was subject to Wisconsin's lobbying laws. As the Company was a lobbying principal, it sought the Commission's opinion on whether it could enter into the lease with the official.

The Commission opined that the Company was permitted to enter the lease described in the request with the covered official under the exception in WIS. STAT. § 13.625(4m)(a).

The advice in the opinion is limited to the material facts as stated in the opinion request.

This request for advice was concerning the application of Wisconsin's contribution limits to an individual's candidacy for Senate in the 2026 General Election. The candidate ran for a seat in the Wisconsin Assembly in the 2022 General Election. The candidate won and served until early January 2025. During this term, the candidate indicated that she decided not seek re-election. Her last contribution while in the Assembly was received on January 16, 2024. Last fall, she decided to run for Senate. The candidate amended her registration statement to reflect her run for Senate on October 16, 2025. A review of the candidate's 2026 January Continuing Report indicated that she accepted her first contribution on October 27, 2025. While there were disbursements for bank charges prior to that date, the first disbursement made for something other than bank fees appears to be November 3, 2025. While the candidate was preparing to file her 2026 January Continuing Report, she noticed that contributions from two contributors were flagged as excess contributions. Specifically, one contributor gave her \$1,000 on August 23, 2023. That contributor then gave her \$2,000 on December 30, 2025. The other contributor originally gave her \$1,000 on August 7, 2023. That contributor gave her another \$2,000 on November 18, 2025.

The candidate contacted staff to ask why they were being flagged. Staff explained that the contributions were being flagged by the system because the contribution limits period for Senate seats up for election this fall began in January 2022. Therefore, the system included all contributions after that date when calculating whether there was a potential excess contribution. Thus, the system flagged these contributors as having potentially made excess contributions. Staff advised that it was not clear whether these contributions were excess contributions because it was not clear whether the 2023 contributions applied to the limits applicable to the candidate as an Assembly member/candidate or the limits applicable to her as a candidate for Senate. Staff advised that the Commission would not be able to address this matter until its meeting on February 24, 2026. As this date fell after the date by which an excess contribution must be returned to avoid a contribution limits violation, staff advised that she should return the potential excess to avoid a violation. See WIS. STAT. § 11.1110(2)(b). Based on the advice of staff, the candidate returned \$1,000 each to these two contributors. However, given that the system flagged these contributions, the candidate asked the Commission for advice concerning the proper application of contribution limits to her situation so she would be certain what she could accept going forward.

The Commission advised that the contribution limit for the candidate's Senate race applies to contributions received on or after October 27, 2025, through December 31, 2026. The candidate was permitted to accept up to \$2,000 per contributor during that time period, unless an exception in WIS. STAT. § 11.1104 applies. In the case of the two contributors that caused the candidate to inquire in the first place, she accepted \$2,000 from each of them after October 27, 2025. She then returned \$1,000 to them on January 30, 2026. That refund reduced the amount that they have contributed to her candidacy by \$1,000 during the current contribution limits period. Therefore, The Commission advised that the candidate may solicit and accept up to \$1,000 more from them between now and December 31, 2026.

The advice in the opinion is limited to the material facts as stated in the opinion request.

A state agency ("Agency") requested advice on whether it could accept reimbursement of a portion of conference fees it paid for its employees to attend a conference it co-hosted with a registered lobbying principal. In January 2026, Agency staff sent an email with a question regarding a conference the Agency would be co-hosting with a registered lobbying principal at a

resort in Wisconsin Dells (“Resort”). The Agency advised that the principal held a contract with the Resort and solicited and received contributions from its members who were identified as program sponsors for the conference. The Agency did not contribute any money to the conference. However, of the 44 speakers on the agenda, 28 were Agency employees, including the Agency’s Secretary and Division Administrators. The conference was open to members of the public. The conference fees for members of the principal’s association were \$250, which included the onsite awards dinner, or \$150 for the conference without the awards dinner. The non-member fees were \$350, including the awards dinner, or \$250 for the conference only. Hotel accommodation was not included. That was to be paid separately by each guest. Agency attendees reserved and paid for their own rooms at the state rate with the understanding that they would be reimbursed by the Agency. None of the Agency employees that attended the conference were members of principal’s association. In the initial email to Commission staff, Agency staff requested advice on whether the Agency could pay the member rate for its employees who would be attending the conference. Commission staff advised that the Commission would need to review the question. However, the Commission could not review the matter until its next regularly scheduled meeting, which would be after the conference. As such, Commission staff recommended that the Agency pay the non-member conference rate for agency officials attending the conference. Subsequently, the Agency could then request that the Commission review a new question of whether the Agency could request partial reimbursement of the fees paid for agency officials, for the \$100 difference between the non-member rate it paid and the reduced member rate.

The Commission found that if the Agency requested and accepted reimbursement of the \$100 difference between the non-member and member rate from the lobbying principal, it would be soliciting and accepting something of pecuniary value from a lobbying principal. As such, the Commission advised that WIS. STAT. § 13.625(3) prohibits the Agency from requesting reimbursement of the \$100 difference between the non-member and member rate from the lobbying principal.

2026 ETH 03	Disclosure of Trust on SEI	Informal Opinion
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This request asked whether trust assets should be included on an official’s Statement of Economic Interests (“SEI”). This advisory opinion request was on behalf of a state official required to file an annual SEI. The official was a trustee of two trusts. One trust was an irrevocable trust. Neither the filer nor the filer’s spouse was listed as a beneficiary. The beneficiary was the spouse’s brother. The requestor advised that “while not articulated in the trust, if the brother died, then Wisconsin’s general inheritance pathways would kick in, and the filer’s spouse, by way of inheritance, could become a beneficiary,” depending on who is alive at the time. The other trust was a revocable trust. The filer’s spouse was listed as a beneficiary. However, as it was a revocable trust, the spouse did not have a vested interest. The trust could be revoked at any time without consent from the spouse as beneficiary. The trusts had a mix of assets. Some assets with cash value and others with tax-designated bases but no current value.

The requestor believed that under WIS. ADMIN. CODE § ETH 15.06, the assets in the trusts did not need to be included in the official’s SEI, because the trust was held for the benefit of another and the official was not a beneficiary. The requestor contended that this provision of the code appeared to codify 80 Op. Att’y Gen. 183 (1992) which required an official who was a beneficiary of a trust to disclose the trust’s assets on their SEI.

The Commission opined that because the spouse was not listed as a beneficiary and does not “own” the economic interests of the irrevocable trust, its assets were not required to be reported. As to the revocable trust, while the spouse was listed as a beneficiary, she did not have a vested

interest. Therefore, the revocable trust did not need to be reported. Neither of the trusts nor the assets of such trusts are required to be reported on the official's SEI.

2026 ETH 04 Opinion Request Withdrawn

2026 ETH 05 Use of Segregated Funds for Rent and Internet Service Provider Informal Opinion

The requestor submitted this advisory opinion request on behalf of a county political party ("Party"). The requestor advised that he served as Co-Treasurer of the Party. He sought guidance concerning the use of funds in the Party's segregated fund account. Specifically, the requestor advised that the Party was thinking of using the segregated funds for office rent and internet fees. He further explained that, as to the office, the office is used for Party meetings, meeting with the public, and organizing for canvassing. As for the internet fees, the requestor indicated that the fees sought to be paid are the monthly fees to an Internet Service Provider ("ISP") for internet service to the office. While the Party has a website on which it engages in express advocacy, the Party does not propose to pay for the website using the segregated fund. The requestor asked whether paying rent and the ISP bill with the segregated fund is permissible.

The Commission believed that it was appropriate to answer the question consistent with the way that "Levin funds" work at the federal level. The similarities shared by Wisconsin's segregated funds and "Levin Funds" support this approach. In both cases, there are contribution limits that are applicable on a calendar year basis. These contribution limits are also reasonably close (\$12,000 in Wisconsin as opposed to \$10,000 at the federal level). Both allow contributions from sources that are otherwise prohibited from donating for expenses directly related to election of candidates. Both segregated funds and "Levin funds" are expressly prohibited from being used for contributions to candidates and/or communications that support or oppose candidates. Looking at these similarities, it is easy to conclude that the Legislature intended to mirror "Levin funds" at the state level.

"Levin funds" may be used for administrative expenses including rent and utilities. While rent is specifically noted, "utilities" does not appear to be a defined term at the federal level. However, it seems clear that the ISP bill would be considered a utility bill. This cost covers all internet access generally. The bill is not split out into portions depending on the use. It is just a flat rate for internet service. The Party has other costs that are directly attributable to express advocacy communications, which it advised that it will not pay for with segregated funds.

The Commission opined that the Party may use segregated funds to pay for the rent and the ISP bill. However, the Party was cautioned about the prohibition on using segregated funds for contributions to a candidate committee or for express advocacy communications.

The advice in the opinion is limited to the material facts as stated in the opinion request.

2026 ETH 06 State Official Hosting Campaign Fundraiser for Former State Official Informal Opinion

This opinion was requested on behalf of a state public official of a state agency ("Agency"). The question presented was whether the Official could host a fundraising event, with his spouse, in their personal capacity at their private residence for the former official of the Agency and current candidate for state office. The requestor advised that the event would occur outside of official and Agency time and would not involve the use of any state resources. The requestor specifically sought guidance as to the applicability of WIS. STAT. § 19.45(8)(a). This statute prohibits a former state public official, for 12 months following the date on which he or she ceases to be a state

public official, from making an informal or formal appearance, for compensation, on behalf of any person other than a governmental entity, to negotiate with, any officer or employee of the department with which he or she was associated as a state public official within 12 months prior to the date on which he or she ceased to be a state public official. The requestor advised that the candidate left the Agency at the end of 2025 and the 12-month post-employment restriction was still in effect. The requestor also requested advice on whether current Agency staff could attend the event. The requestor advised that Agency staff understand the restrictions on use of state time and resources in WIS. STAT. § 11.1207(1). Specifically, they understood that they could not engage in political solicitation and campaign activities during their hours of employment or using state resources. Additionally, employees understood that paid time off had to be used, following normal request procedures, for any campaign activities during regular work hours.

As the event in question was a campaign event, neither the state public official nor the current Agency employees would be conducting or engaging in official business of the Agency at the event. Further, the former official/candidate would not be appearing on behalf of any organization to engage in official business with the Agency, nor was she being compensated by any entity to appear before the Agency related to the event. Therefore, WIS. STAT. § 19.45(8)(a) was not applicable.

Agency employees would be attending in their personal capacity, not official capacity. Additionally, state employees would use paid time off if necessary. The Commission advised that the state public official and Agency employees should be aware of the prohibitions in WIS. STAT. § 11.1207(1) and refrain from soliciting contributions using their office, state time, or state resources. However, this statute did not prohibit Agency employees from attending the event. Commission staff also recommend that Agency employees who are not agency officials, state public officials, or other officials covered under the Commission's jurisdiction ensure that they follow any applicable rules set by Wisconsin Department of Personnel Management. Commission staff directed the requestor to reach out to Wisconsin Department of Personnel Management for answers to such questions.

The Commission advised that the state public official and Agency employees who were state public officials should be aware of the prohibitions in WIS. STAT. 19.45(3) and WIS. STAT. § 13.625(3). These statutes address state public officials and agency officials soliciting things of value. First, under WIS. STAT. 19.45(3), the state public official and the Agency state officials should not solicit contributions for the candidate/former official's candidacy from any person if it could reasonably be expected to influence the state public official's vote, official actions, or judgment, or could reasonably be considered as a reward for any official action or inaction. As this is a question of fact, it would be analyzed on a case-by-case basis. The Commission recommended that the requestor should request further advice from the Commission if such a question arises. Finally, under WIS. STAT. § 13.625(3) the state public official and Agency officials should not solicit contributions on behalf of the candidate/former official from lobbyists or registered principals.

2026 ETH 07 Opinion Request Withdrawn

2026 ETH 08 No Opinion - Duplicate/Numbering Error

2026 ETH 09 Lobbying and Ethics Law Implications of a Child Informal Opinion
Becoming a Lobbyist

A legislator requested advice concerning the application of Wisconsin's lobbying laws. The legislator's adult child became a licensed lobbyist. The legislator inquired about the permissibility of: renting a room in the child's apartment, giving and receiving private gifts, allowing the other use of real and personal property, and other arrangements common between a parent and child. Additionally, the legislator expects to travel with the child to conferences and events where they may share hotel rooms, food, and other expenses.

In light of the foregoing, the legislator asked the following questions:

- Do the ethics or lobbying laws curtail any typical family activity, exchange of money, or giving of gifts between the legislator and the child where they are both using personal funds?
- Can the legislator continue to rent a bedroom from the child?
- When the legislator travels for a conference or event with the child, and the child is acting in the child's capacity as a lobbyist at least some of the time, can they share a room if the legislator pays half of the cost? Is the analysis the same for other expenses, such as transportation costs or meals? Does the analysis change or turn on the format of the splitting of expenses?
- Are there any general prohibitions or limitations that could be implicated by otherwise allowable activity that the legislator should be aware of based on the foregoing?

The Commission advised that the legislator could continue with normal, familial gifts/exchanges with the child as outlined above. Additionally, the legislator could continue to rent a room from the child. Also, while not prohibited, the Commission recommended that the legislator may want to refrain from accepting contributions from the child outside of the lobbyist contribution window.

Finally, to the extent that the legislator and child would use personal funds to share transportation, lodging, food/drink/meal costs while attending conferences, they could do so. However, to the extent that the child's employer may pay or reimburse the child, the Commission advised that the legislator not do so unless the costs, or portions thereof, are clearly attributable to each of them individually and are capable of being billed separately. As noted above, depending on the circumstances of a particular conference, other exceptions may be applicable. The legislator could also pay for conference attendance costs from campaign funds under certain circumstances. The Commission recommended that the legislator request further advice if questions arise from events.

The advice in the opinion is limited to the material facts as stated in the opinion request.

2026 ETH 10 State Public Official Volunteering for Professional Informal Opinion
Organization

This requestor asked whether she could participate in discussions and advocacy on a legislative issue as a volunteer for a professional organization of which she was a member. The requestor was a public official as she served on a state board. The requestor advised that the professional organization was pursuing legislative action. She wanted to volunteer with the professional organization as a private citizen on their legislative action. She would not be acting as a state official or board member for professional organization. She had never been reimbursed for any member activities by the professional organization. The professional organization was not a registered lobbying principal. The requestor would not be engaging in lobbying. She advised that the agency and state board on which she serves will not deal with the legislation in question. Additionally, the state board would not be voting on the legislation or have related matters before

it. The requestor asked whether, as a state official, she may work separately, in the capacity as a private citizen, with the professional organization on a legislative issue.

There is nothing in the Code of Ethics to prevent the requestor from volunteering in a private capacity with the professional organization. As indicated in her request, she would not be employed or receiving anything. The Commission advised that her volunteer work would be permissible based on the facts presented. The official was advised that she should reach out to the Commission for additional advice if the facts change.

The official was advised that she should be mindful of restrictions in WIS. STAT. § 19.45(4) regarding intentional use and disclosure of confidential or not publicly available information. When she volunteers with the professional organization, she should refrain from using or disclosing information, that is made available to her as a member of the state board, which has not been communicated to the public or is not publicly available, to benefit herself, the professional organization, or any other person.

2026 ETH 11 Lobbying Principal Providing Out-of-State Travel to Informal Opinion
Local Officials

A lobbyist requested advice on whether a lobbying principal could offer and provide local public officials travel, overnight accommodation, and meals. The registered principal was building a large manufacturing facility in a Wisconsin village (“Village”). The Village and lobbying principal had entered into a development agreement for this project. The project was ongoing. There could be matters that come before the Village for review and approval as the project progresses. It is not anticipated to be completed until 2029 or 2030. The requestor advised that principal would like to offer Village officials the opportunity to visit the sister facility in a different state to give the officials a better sense of what the Wisconsin site will look like and the scope of what is being built. As part of the offer, the principal would pay for travel, overnight accommodation, and likely one or two meals.

WIS. STAT. § 19.59(1)(b) provides that no person may offer or give to a local public official, directly or indirectly, anything of value if it could reasonably be expected to influence his or her votes, official actions, or judgment, or be considered a reward for any official action or inaction. The principal had and likely would continue to have matters come before the Village local public officials. As such, it is reasonable to expect that the trip related to these matters would influence the officials’ future judgment, votes, or other official action related to the principal’s development. Therefore, the offer or giving of travel and accommodations for the proposed out of state trip was prohibited by WIS. STAT. § 19.59(1)(b).

The advice in the opinion is limited to the material facts as stated in the opinion request.

2026 ETH 12 Permissibility of Franchising Health Services Business Informal Opinion

This request for advice concerned whether a member of the Legislature could franchise her health services business in light of her vote on recently enacted legislation. The legislator advised that she owned a medical clinic for 13 years. During this time, the legislator had a few satellite offices and even franchised two clinics out at one point. She advised that the two franchises were before the bill was signed into law; possibly before she even entered politics. She stated that she was considering franchising again. However, the legislator questioned whether she has a potential conflict of interest after her vote on a potentially related bill that was signed into law. In light of the foregoing, she asked whether the laws within the Commission’s jurisdiction would be an impediment to franchising again.

The Commission opined that the legislator's sponsorship of, and votes on, the bill did not limit her ability to franchise. While she may franchise, she is likely prohibited from entering a franchise agreement with a lobbyist or principal. The Commission recommended that she be mindful of whether her official actions would benefit herself, a medical clinic and/or a franchisee. If there is a nexus between her official actions or judgment and her or a franchisee, she should contact the Commission for guidance.

2026 ETH 16 Attribution Requirement for Calls Containing Express Advocacy Informal Opinion

The requestor, a registrant pursuant to Chapter 11 of the Wisconsin Statutes, asked whether an attribution statement was required for certain calls. The requestor advised that these calls would be made using an application that also has a calling feature. The requestor further stated that a registered campaign finance committee ("Committee") in-kind the costs of the application subscription to its candidates. However, the costs of the calling feature are not included in the application costs. If users choose to use the calling feature, the calls are billed per seven seconds of connected time. The committee contributing the in-kind costs expects the users to pay for the calls if they choose to use the calling feature. At the time of the request, it was not yet known whether the Committee would be billed for these calls and then reimbursed by the candidate committee thereafter, or whether the Committee would be directly billed for the calls. The requestor indicated that the app is predominately used for data, but there could be express advocacy occurring during the calls. While they will likely have a script, it is likely that they would deviate from the script organically depending on the discussion in the call.

First, calls that are made that do not contain any express advocacy would not require an attribution statement. As to the question of whether a live call containing express advocacy, that is paid for by a contribution or disbursement, requires the attribution statement, the answer to this question turns on whether the catch all "or other communication" in WIS. STAT. § 11.1303(2)(a) applies to calls. The Commission found that a call is an "other communication" for purposes of the statute. The costs of the call would be a "contribution" and/or a "disbursement" under the statutory definitions. Therefore, the "Paid for by" language in WIS. STAT. § 11.1303(2)(b) is required when express advocacy occurs during calls using the app. In this case, because the candidate committee is either paying for it directly, receiving a contribution, or receiving a contribution and making a disbursement for the costs, the candidate committee is assuming responsibility for the communication. Therefore, the appropriate attribution language would be "Paid for by NAME OF CANDIDATE COMMITTEE." The attribution statement must be presented in a manner that is clearly spoken.

In light of the foregoing, where the candidate committee engages in express advocacy during a call using the app, it is required to include the attribution statement "Paid for by NAME OF CANDIDATE COMMITTEE."

The advice in the opinion is limited to the material facts as stated in the opinion request.

Summary of Investigations Conducted

The Ethics Commission is required by WIS. STAT. § 19.47(5) to specify in its annual report the total number of investigations conducted by the Commission since its last annual report and include a description of the nature of each investigation, including whether the investigation related to campaign finance, ethics, or lobbying.

No investigations have been conducted since the Commission's last annual report.

Policies and Procedures of the Commission

Current policies and procedures adopted by the Commission are provided as appendices to this report. All of the policies and procedures listed in the appendices to this report were approved or reapproved by the Commission at its meeting on August 5, 2025. Due to exigent circumstances, the policies have not been reapproved yet in calendar year 2026. However, the Commission will reapprove the policies at its meeting on October 20, 2026. If the Commission makes changes to current policies or adopts new policies, those actions will be promptly reported as required under WIS. STAT. § 19.47(9)(a).

Appendix A: Statutory Duties and Compliance

Statute	Language	Summary
7.23(1)(d)	Financial reports may be destroyed 6 years after the date of receipt. Financial registration statements may be destroyed 6 years after termination of registration.	The Commission's Record Disposition Authority 00022000 accounts for this requirement.
11.0102(2)(a)	Except as provided in pars. (c) and (d), each conduit or committee that is required to register under this chapter shall annually pay a filing fee of \$100 to the Commission. The Commission may accept payment under this subsection by credit card, debit card, or other electronic payment mechanism, and may charge a surcharge to that committee to recover the actual costs associated with the acceptance of that electronic payment.	The Commission collects filing fees from all conduits and committees required to register with the Commission except candidate committees, committees that do not make disbursements totaling more than \$2,500 annually, and conduits that do not release more than \$2,500 in contributions annually.
11.0103(3)(d)	The Commission shall prescribe a simplified, short form for compliance with this section by a committee treasurer who has not engaged in any financial transaction since the last date included on the treasurer's preceding report.	https://ethics.wi.gov/Pages/CampaignFinance/Forms.aspx
11.1304(1)	Prescribe forms for making the reports, statements, and notices required by this chapter. The Commission shall make the forms available free of charge on the Commission's Internet site and shall distribute or arrange for the distribution of all forms for use by other filing officers.	https://ethics.wi.gov/Pages/CampaignFinance/Forms.aspx
11.1304(2)	Upon request, transmit a form described under sub. (1), free of charge, by facsimile or by 1st class mail.	All forms are available online.
11.1304(3)(a)	Prepare and publish for the use of persons required to file reports and statements under this chapter a manual setting forth simply and concisely recommended uniform methods of bookkeeping and reporting.	https://ethics.wi.gov/Pages/CampaignFinance/CampaignFinance.aspx
11.1304(3)(b)	Prepare, publish, and revise as necessary a manual simply and concisely describing the filing and registration requirements established in this chapter in detail, as well as other major provisions of this chapter and ch. 12.	https://ethics.wi.gov/Pages/CampaignFinance/CampaignFinance.aspx
11.1304(4)	Develop a filing, coding, and cross-indexing system consonant with the purposes of this chapter.	https://campaignfinance.wi.gov
11.1304(5)	Assign an identification number to each committee for whom the Commission acts as a filing officer under s. 11.0102 (1) and to each conduit.	Sunshine assigns committee ID numbers automatically.
11.1304(6)(a)	Except as provided in par. (b), require each committee for whom the Commission serves as filing officer under s. 11.0102 (1) to file each campaign finance report that is required to be filed under this chapter in an electronic format. The Commission shall permit an authorized individual to provide at the time of filing an electronic signature, as defined in s. 137.11 (8), that is subject to a security procedure, as defined in s. 137.11 (13). The Commission shall provide complete instructions to any committee that files a report under this subsection.	Every committee that is required to file with the Commission files electronically. To sign electronically a person completes a Two-Factor Authentication process.

Statute	Language	Summary
11.1304(6)(b)	Permit a committee that accepts contributions in a total amount or value of \$1,000 or less during a campaign period to opt out of the requirement to file a campaign finance report in an electronic format as specified in par. (a). In this paragraph, the campaign period of a candidate committee begins and ends as provided under s. 11.1103, and the campaign period of any other committee begins on January 1 of each odd-numbered year and ends on December 31 of the following year.	The Commission audits committees during each campaign period to determine if they meet the eligibility to be exempt from electronic filing of reports.
11.1304(7)	Compile and maintain on an electronic system a current list of all reports and statements received by or required of and pertaining to each committee registered under this chapter.	https://campaignfinance.wi.gov
11.1304(8)	Maintain a duplicate record of any statement submitted by a political action committee under s. 11.0505 or by an independent expenditure committee under s. 11.0605 or by a person under subch. X together with the record of each candidate to whom it relates.	Information filed in Sunshine and a duplicate copy is maintained electronically.
11.1304(9)	Determine whether each report or statement required to be filed under this chapter has been filed in the form and by the time prescribed by law, and whether it conforms on its face to the requirements of this chapter.	Staff conducts audits of all reports filed for compliance with Wisconsin Statutes.
11.1304(10)	Immediately send to any committee or conduit which is delinquent in filing, or which has filed otherwise than in the proper form, a notice that the committee or conduit has failed to comply with this chapter. Whenever a candidate committee has appointed an individual other than the candidate as campaign treasurer, the Commission shall send the notice to both the candidate and the treasurer of the candidate committee.	Notices are sent electronically through Sunshine by staff, as required.
11.1304(11)	Receive and maintain in an orderly manner all reports and statements required to be filed with the state under the federal election campaign act. The Commission shall: (a) Preserve such reports and statements for a period of 6 years from date of receipt. (b) Compile and maintain a current list of all reports and statements pertaining to each candidate who is required to file a report or statement under the federal election campaign act. (c) Promptly compile and release for public inspection a list of all reports received from candidates for national office and from committees supporting or opposing such candidates which are required to be filed with the state under the federal election campaign act, as soon as possible after each deadline for receipt of such reports as provided by federal law.	This information is available on the Federal Elections Commission website. No reports are filed with the Ethics Commission.
11.1304(12)	Make the reports and statements filed under this chapter, including those reports and statements filed under sub. (11), available on the Commission's Internet site for public inspection and copying, commencing as soon as practicable but not later than the end of the 2nd day following the day during which they are received. No information copied from such reports and statements may be sold or utilized by any person for any commercial purpose.	Information is immediately available on https://campaignfinance.wi.gov upon being filed, with a disclaimer stating the restricted use specified in statute.
11.1304(13)	Upon the request of any person, permit copying of any report or statement described under sub. (12) by hand or by duplicating machine at cost.	The public can access reports online for free through Sunshine in a PDF format.

Statute	Language	Summary
11.1304(14)	Include in its annual report under s. 19.47 (5) compilations of any of the following in its discretion: (a) Total reported contributions, disbursements, and incurred obligations for all committees registered and reporting under this chapter during the biennium. (b) Total amounts contributed during the biennium, reported by contribution amounts as determined by the Commission, to each type of committee registered and reporting under this chapter. (c) Total amounts expended during the biennium, reported by disbursement amounts as determined by the Commission, by each type of committee registered and reporting under this chapter. (d) Total amounts expended for influencing nominations and elections whenever separate information is reported. (e) Aggregate amounts contributed by any contributors shown to have contributed more than \$100.	At the discretion of the Commission.
11.1304(15)	Prepare and publish from time-to-time special reports comparing the various totals and categories of contributions and disbursements made with respect to preceding elections.	At the discretion of the Commission.
11.1304(16)	Make available a list of delinquents for public inspection.	The Commission publishes a list of late filers on its website after each campaign finance report filing deadline. The Commission has not yet determined a policy for how to complete this requirement for all other campaign finance reporting requirements.
11.1304(17)	Promulgate rules to administer this chapter.	http://docs.legis.wisconsin.gov/code/admin_code/eth
11.1400(6)	Any elector may file a verified petition with the Commission requesting that civil action under this chapter be brought against any person or committee. The petition shall allege such facts as are within the knowledge of the petitioner to show probable cause that a violation of this chapter has occurred.	The Commission accepts verified petitions under its complaints procedures.
11.1401(2)	Except as otherwise provided in ss. 19.49 (2) (b) 13. and 14. and (h) and 19.554, and only after the Commission has determined probable cause, all prosecutions under this section shall be conducted by the district attorney for the county where the defendant resides or, if the defendant is a nonresident, by the district attorney for the county where the violation is alleged to have occurred. For purposes of this subsection, a person other than an individual resides within a county if the person's principal place of operation is located within that county.	The Commission determines whether there is probable cause to refer criminal prosecutions to district attorneys through its complaints procedures.
13.62(4m)	"Budget bill subject" means a subject specified by the Commission that is included in the executive budget bill or bills introduced under s. 16.47.	The Commission uses the budget bill subjects specified by the Legislative Fiscal Bureau for the purpose of lobbying reporting.
13.685(1)	The Commission shall prescribe forms and instructions for preparing and filing license applications under s. 13.63 (1), registration applications under s. 13.64 and the statements required under ss. 13.68 and 13.695.	All forms and instructions are provided on the Eye on Lobbying website: https://lobbying.wi.gov

Statute	Language	Summary
13.685(2)	The Commission shall prepare and publish a manual setting forth recommended uniform methods of accounting and reporting for use by persons who are required to provide information under s. 13.68 (4) or to file statements under s. 13.68 or 13.695.	Lobbying manuals and training materials are available on the agency and Eye on Lobbying websites.
13.685(3)	The Commission shall examine each statement filed under s. 13.68.	Staff must review statements through the website before they are accepted and made public.
13.685(4)	The Commission shall, by rule, define what constitutes a "topic" for purposes of ss. 13.67 and 13.68 (1) (bn).	Ethics Administrative Rule 16.03
13.695	(1) Each agency shall file with the Commission on or before January 31 and July 31 a statement which identifies the officers and employees of the agency who are paid a salary and whose regular duties include attempting to influence legislative action. The statement shall be attested by the agency head or such person's designee. Each statement shall contain the following information, which shall be current to within 30 days of the filing deadline, and cover the period since the last date covered in the previous statement: (a) The name of the agency filing the statement; (b) The name, title and salary, which is paid by the state, of each officer or employee engaged in such legislative activity, the proportionate amount of time spent on legislative activity and the general area of legislative action which the officer or employee has attempted to influence.	Agencies complete their reporting through a customized application within the Eye On Lobbying website: https://lobbying.wi.gov
13.74	(1) The Commission shall cause to have made an examination of all statements which are required to be filed with it under this subchapter and may examine any of the documents used to develop such statements. The Commission shall make official note in the file of a principal of any error or other discrepancy which the Commission discovers. The Commission shall inform the person submitting the report of the error. (2) In the discharge of its duties under this subchapter and upon notice to the party or parties being investigated, the Commission may subpoena and bring before it any person in the state and require the production of any papers, books or other records relevant to an investigation. A circuit court may by order permit the inspection and copying of the accounts and the depositor's and loan records at any financial institution as defined in s. 705.01 (3) doing business in the state to obtain evidence of any violation of this subchapter upon showing of probable cause to believe there is a violation and that such accounts and records may have a substantial relation to such violation. In the discharge of its duties, the Commission may cause the deposition of witnesses to be taken in the manner prescribed for taking depositions in civil actions in circuit court.	The Commission conducts audits of all lobbying reports consistent with its lobbying program auditing schedule: https://ethics.wi.gov/Pages/Enforcement/Audits.aspx .

Statute	Language	Summary
13.75	(1g) The Commission shall charge and collect for the following purposes the following amounts: (a) Obtaining a license under s. 13.63 (1) to act on behalf of one principal, \$250, except that no fee is required for an individual who is eligible for the veterans fee waiver program under s. 45.44. (am) Obtaining a license under s. 13.63 (1) to act on behalf of 2 or more principals, \$400, except that no fee is required for an individual who is eligible for the veterans fee waiver program under s. 45.44. (b) Filing the principal registration form under s. 13.64, \$375. (c) Filing a verified statement under s. 13.621 (5), \$10. (d) Filing an authorization statement under s. 13.65, \$125. (e) Registering an interest in a legislative proposal, proposed administrative rule, budget bill subject or other topic under s. 13.67 (2), \$10, except that no fee is required for an individual who is eligible for the veterans fee waiver program under s. 45.44. (1r) The Commission may accept payment under this section by credit card, debit card, or other electronic payment mechanism, and may charge a surcharge to recover the actual cost associated with the acceptance of that electronic payment.	The Commission collects lobbying fees either by paper check or through the Eye on Lobbying website. Fees may be paid on the Commission's website by ACH, credit card or debit card. There is a 2.5% surcharge to recover the actual cost associated with payments made via credit card or debit card.
15.04(1)(d)	Biennial report. On or before October 15 of each odd-numbered year, submit to the governor and the chief clerk of each house of the legislature, for distribution to the legislature under s. 13.172 (2), a report on the performance and operations of the department or independent agency during the preceding biennium, and projecting the goals and objectives of the department or independent agency as developed for the program budget report. The secretary of administration may prescribe the format of the report and may require such other information deemed appropriate. Each department or independent agency shall provide a copy of its biennial report to legislators upon request. Any department or independent agency may issue such additional reports on its findings and recommendations as its operations require. A department or independent agency may, on or before October 15, submit an annual report prepared by it, in place of the biennial report required under this paragraph, if the submission of the annual reports is approved by the secretary of administration or is otherwise required by law.	WIS. STAT. § 19.47(5) requires the Commission to report annually the information required under s 15.04(1)(d).
15.06(5)	FREQUENCY OF MEETINGS; PLACE. Every commission shall meet on the call of the chairperson or a majority of its members. Every commission shall maintain its offices in Madison, but may meet or hold hearings at such other locations as will best serve the citizens of this state. The elections commission and the ethics commission shall meet in person at least 4 times each year and shall conduct meetings in accordance with accepted parliamentary procedure.	The Commission maintains its Madison office at 101 East Wilson Street, Suite 127; the Commission holds at least four in-person meetings per year.
19.43	Collect Statements of Economic Interests from appointees, nominees, candidates, and continuing officials, and quarterly reports of economic transactions from Investment Board members and employees.	The Commission collects paper reports from Investment Board members. All other public officials and candidates file statements of economic interests via https://sei.wi.gov

Statute	Language	Summary
19.43(7)	If an official required to file fails to make a timely filing, the Commission shall promptly provide notice of the delinquency to the secretary of administration, and to the chief executive of the department of which the official's office or position is a part, or, in the case of a district attorney, to the chief executive of that department and to the county clerk of each county served by the district attorney or in the case of a municipal judge to the clerk of the municipality of which the official's office is a part, or in the case of a justice, court of appeals judge, or circuit judge, to the director of state courts. Upon such notification both the secretary of administration and the department, municipality, or director shall withhold all payments for compensation, reimbursement of expenses, and other obligations to the official until the Commission notifies the officers to whom notice of the delinquency was provided that the official has complied with this section.	This requirement is addressed within the Commission's settlement schedule for late SEI filings: https://ethics.wi.gov/Pages/Enforcement/SettlementSchedules.aspx .
19.46(2)(a)	These provisions allow the Commission to issue formal or informal opinions on propriety of actions under Chapters 11, subchapter III of Chapter 13, subchapter III of Chapter 19. The opinions must be supported by specific legal authority under a statute or other law, or by specific case or common law authority, and shall include a citation to each statute or other law and each case or common law authority upon which the opinion is based, and shall specifically articulate or explain which parts of the cited authority are relevant to the Commission's conclusion and why they are relevant.	The Commission complies with these requirements regarding any requested or issued any formal or informal advisory opinions. Additional information about requests for advice is available in a separate section of this report.
19.46(2)(b)	1. The Commission may authorize the Commission administrator or his or her designee to issue an informal written advisory opinion or transmit an informal advisory opinion electronically on behalf of the Commission, subject to such limitations as the Commission deems appropriate. Every informal advisory opinion shall be consistent with applicable formal advisory opinions issued by the Commission, statute or other law, and case law. 2. Any individual may request in writing, electronically, or by telephone an informal advisory opinion from the Commission under this paragraph. The Commission's designee shall provide a written response, a written reference to an applicable statute or law, or a written reference to a formal advisory opinion of the Commission to the individual, or shall refer the request to the Commission for review and the issuance of a formal advisory opinion. 3. Any person receiving an informal advisory opinion under this paragraph may, at any time, request a formal advisory opinion from the Commission on the same matter. 19.46(2)(a)4 requires the administrator to review informal advisory opinions requested of and issued by the administrator at each regular meeting of the Commission.	The Commission authorized the Administrator to issue informal advisory opinions on its behalf at its meeting on March 7, 2017. Since that authority was delegated, the Administrator has reported informal advisory opinions issued at the next regularly scheduled meeting of the Commission in accordance with this section of the statutes.
19.47(1)	OFFICE. The office of the Commission shall be in Madison, but the Commission may, after proper public notice and in compliance with subch. V, meet or exercise any of its powers at any other place in the state.	The Ethics Commission office is currently located in Madison. The staff has also researched the cost of meeting or exercising any of its powers at any other place in the state.

Statute	Language	Summary
19.47(2)	ADMINISTRATOR. The Commission shall appoint an administrator in the manner provided under s. 15.62 (1) (b). The administrator shall be outside the classified service. The administrator shall appoint such other personnel as he or she requires to carry out the duties of the Commission and may designate an employee of the Commission to serve as legal counsel of the Commission. The administrator shall perform such duties as the Commission assigns to him or her in the administration of ch. 11, subch. III of ch. 13, and this subchapter.	The Ethics Commission appointed Daniel A. Carlton, Jr., to serve as the Commission Administrator. Elizabeth Hartman is serving as the legal counsel for the Commission.
19.47(3)	STATEMENTS OF ECONOMIC INTERESTS. All members and employees of the Commission shall file statements of economic interests with the Commission.	All members and employees of the Commission have a current SEI on file.
19.47(4)	ACTION. Any action by the Commission, except an action relating to procedure of the Commission, requires the affirmative vote of at least two-thirds of its members.	The Commission complies with this requirement at each meeting.
19.47(5)	ANNUAL REPORT. The Commission shall submit an annual report under s. 15.04 (1) (d) and shall include in its annual report the names and duties of all individuals employed by the Commission and a summary of its determinations and advisory opinions issued under s. 19.46 (2). Except as authorized or required under s. 19.55 (4) (b), the Commission shall make sufficient alterations in the summaries to prevent disclosing the identities of individuals or organizations involved in the decisions or opinions. The Commission shall identify in its report the statutory duties of the administrator of the Commission, together with a description of the manner in which those duties are being fulfilled. Notwithstanding ss. 19.50 and 19.55 (3), the Commission shall also specify in its report the total number of investigations conducted by the Commission since the last annual report and a description of the nature of each investigation, including whether the investigation related to campaign finance, ethics, or lobbying. The Commission may also include in its annual report any information compiled under s. 11.1304 (14). The Commission shall make such further reports on the matters within its jurisdiction and such recommendations for legislation as it deems appropriate.	Reports are due annually no later than October 15 of each year, per s. 15.04(1)(d). The Commission will submit reports annually that cover each fiscal year.
19.47(6)	OPERATION. The joint committee on legislative organization shall be advisory to the Commission on all matters relating to operation of the Commission.	No action required.
19.47(7)	GUIDANCE FOLLOWING BINDING COURT DECISIONS. Within 2 months following the publication of a decision of a state or federal court that is binding on the Commission and this state, the Commission shall issue updated guidance or formal advisory opinions, commence the rule-making procedure to revise administrative rules promulgated by the Commission, or request an opinion from the attorney general on the applicability of the court decision.	The Commission will comply with this requirement when it becomes applicable.
19.47(8)	STANDING. The Commission has standing to commence or intervene in any civil action or proceeding for the purpose of enforcing the laws regulating campaign finance, ethics, or lobbying or ensuring their proper administration.	No action required.
19.47(9)(a)	Annually, the Commission shall adopt written policies and procedures in order to govern its internal operations and management and shall annually report such policies and procedures to the appropriate standing committees of the legislature under s. 13.172 (3).	Policies and procedures adopted by the Commission are included in the annual report and are annually adopted with the approval of this report.

Statute	Language	Summary
19.47(9)(b)	Notwithstanding par. (a), the Commission may reconsider at any time any policy or procedure adopted as provided under par. (a). If, upon reconsideration, the Commission revises a previously reported policy or procedure, the Commission shall report the revision to the appropriate standing committees of the legislature under s. 13.172 (3).	WIS. STAT. § 13.172(3) directs the Commission to submit reports to the chief clerks in each legislative house. The Commission complies where this is applicable.
19.47(9)(c)	The Commission may reconsider at any time any written directives or written guidance provided to the general public or to any person subject to the provisions of ch. 11, subch. III of ch. 13, and this subchapter with regard to the enforcement and administration of those provisions.	The Commission is aware of this and will exercise its discretion to do so where appropriate.
19.47(10)	EMPLOYEES. All employees of the Commission shall be nonpartisan.	The Commission adopted a nonpartisan staff policy, which is included with this annual report.
19.47(11)	PAYMENTS. The Commission may accept payment by credit card, debit card, or other electronic payment mechanism for any amounts owed pursuant to the administration of ch. 11, subch. III of ch. 13, or this subchapter, and may charge a surcharge to the payer to recover charges associated with the acceptance of that electronic payment.	The Commission directed staff to implement offering electronic payment for all transactions, to charge a convenience fee for the lobbying program, but absorb the surcharge for all other transactions.
19.48(1)	Promulgate rules necessary to carry out ch. 11, subch. III of ch. 13, and this subchapter. The Commission shall give prompt notice of the contents of its rules to state public officials who will be affected thereby.	https://docs.legis.wisconsin.gov/code/admin_code/eth
19.48(2)	Prescribe and make available forms for use under ch. 11, subch. III of ch. 13, and this subchapter, including the forms specified in s. 13.685 (1).	All required forms are available electronically on the Commission's websites.
19.48(3)	Accept and file any information related to the purposes of ch. 11, subch. III of ch. 13, and this subchapter which is voluntarily supplied by any person in addition to the information required by this subchapter.	The Commission complies with this requirement.

Statute	Language	Summary
19.48(4)	Preserve the statements of economic interests filed with it for a period of 6 years from the date of receipt in such form, including microfilming, optical imaging or electronic formatting, as will facilitate document retention, except that: (a) Upon the expiration of 3 years after an individual ceases to be a state public official the Commission shall, unless the former state public official otherwise requests, destroy any statement of economic interests filed by him or her and any copies thereof in its possession. (b) Upon the expiration of 3 years after any election at which a candidate for state public office was not elected, the Commission shall destroy any statements of economic interests filed by him or her as a candidate for state public office and any copies thereof in the Commission's possession, unless the individual continues to hold another position for which he or she is required to file a statement, or unless the individual otherwise requests. (c) Upon the expiration of 3 years from the action of the senate upon a nomination for state public office at which the senate refused to consent to the appointment of the nominee, the Commission shall destroy any statements of economic interests filed by him or her as a nominee and any copies thereof in the Commission's possession, unless the individual continues to hold another position for which he or she is required to file a statement, or unless the nominee otherwise requests. This paragraph does not apply to any individual who is appointed to state public office under s. 17.20 (2).	The Commission complies with this requirement and applicable records disposition authorizations.
19.48(5)	Except as provided in s. 19.55 (2) (c), make statements of economic interests filed with the Commission available for public inspection and copying during regular office hours and make copying facilities available at a charge not to exceed actual cost.	SEIs are available for public inspection in accordance with this provision, and copies available, consistent with the agency's public records request policy.
19.48(6)	Compile and maintain an index to all the statements of economic interests currently on file with the Commission to facilitate public access to such statements of economic interests.	The Commission maintains an indexed archive of paper records filed, as well as an electronic database for maintaining reported information and preparing pre-populated forms for filers' upcoming reports.
19.48(7)	Prepare and publish special reports and technical studies to further the purposes of ch. 11, subch. III of ch. 13, and this subchapter.	At the discretion of the Commission.
19.48(8)	Report the full name and address of any individual and the full name and address of any person represented by an individual seeking to copy or obtain information from a statement of economic interests in writing to the individual who filed it, as soon as possible.	The Commission complies with this requirement as applicable.
19.48(9)	Administer programs to explain and interpret ch. 11, subch. III of ch. 13, and this subchapter for state public officials, and for elective state officials, candidates for state public office, legislative officials, agency officials, lobbyists, as defined in s. 13.62, local public officials, corporation counsels and attorneys for local governmental units. The programs shall provide advice regarding appropriate ethical and lobbying practices, with special emphasis on public interest lobbying. The Commission may delegate creation and implementation of any such program to a group representing the public interest. The Commission may charge a fee to participants in any such program.	Staff creates and maintains training manuals, FAQ documents, presentations, seminars, training sessions, webinar events, and other instructional programs that help explain and interpret the statutes the Commission administers and provide advice on compliance.

Statute	Language	Summary
19.48(10)	Compile and make available information filed with the Commission in ways designed to facilitate access to the information. The Commission may charge a fee to a person requesting information for compiling, disseminating or making available such information, except that the Commission shall not charge a fee for inspection at the Commission's office of any record otherwise open to public inspection under s. 19.35 (1).	Information regarding the programs the Commission administers is readily available and accessible free of charge on the Commission's websites and can customize the compilation and dissemination of information through IT support available through a contractor.
19.49	Follow statutory procedures for complaints outlined within this provision of statutes.	The Commission has established complaint procedures that comply with all statutory requirements.
19.49(2)(b)10	The Commission shall, by rule, prescribe categories of civil offenses which the Commission will agree to compromise and settle without formal investigation upon payment of specified amounts by the alleged offender.	The Commission's standard settlement schedules are set forth in WIS. ADMIN. CODE § ETH 26.
19.49(2)(c)(1)	No individual who serves as the administrator may have been a lobbyist, as defined in s. 13.62 (11). No such individual may have served in a partisan state or local office.	The Commission Administrator has never been a lobbyist or ever served in a partisan state or local office.
19.49(2)(c)(2)	No employee of the Commission, while so employed, may become a candidate, as defined in s. 11.0101 (1), for a state or partisan local office. No individual who is retained by the Commission to serve as a special investigator or as special counsel may, while so retained, become a candidate, as defined in s. 11.0101 (1), for any state or local office. A filing officer shall decline to accept nomination papers or a declaration of candidacy from any individual who does not qualify to become a candidate under this paragraph.	Employees of the Commission are aware of this prohibition.
19.49(2)(d)	No individual who serves as an employee of the Commission and no individual who is retained by the Commission to serve as a special investigator or a special counsel may, while so employed or retained, make a contribution, as defined in s. 11.0101 (8), to a candidate for state or local office. No individual who serves as an employee of the Commission and no individual who is retained by the Commission to serve as a special investigator or as special counsel, for 12 months prior to becoming so employed or retained, may have made a contribution, as defined in s. 11.0101 (8), to a candidate for a partisan state or local office.	Employees of the Commission are aware of the prohibition against making contributions to candidates for state or local office while employed by the Commission, and for making contributions to candidates for partisan state and local offices during the 12 months prior to employment with the Commission. However, the prohibition on employees making contributions to their own campaign for non-partisan local office may be unconstitutional.
19.49(2g)	In addition to the facial examination of reports and statements required under s. 11.1304 (9), the Commission shall conduct an audit of reports and statements which are required to be filed with it to determine whether violations of ch. 11 have occurred.	Staff conducts regular audits each calendar year and the Commission annually approves the audit schedule.

Statute	Language	Summary
19.50	Except as specifically authorized by law and except as provided in sub. (2), no investigator, prosecutor, employee of an investigator or prosecutor, or member or employee of the Commission may disclose information related to an investigation or prosecution under ch. 11, subch. III of ch. 13, or this subchapter or any other law specified in s. 978.05 (1) or (2) or provide access to any record of the investigator, prosecutor, or the Commission that is not subject to access under s. 19.55 (3) to any person other than an employee or agent of the prosecutor or investigator or a member, employee, or agent of the Commission prior to presenting the information or record in a court of law.	Commissioners and staff maintain confidentiality of all applicable information.
19.55(1)	The Commission shall require an individual wishing to examine a statement of economic interests or the list of persons who inspect any statements which are in the Commission's possession to provide his or her full name and address, and if the individual is representing another person, the full name, and address of the person which he or she represents. Such identification may be provided in writing or in person. The Commission shall record and retain for at least 3 years information obtained by it pursuant to this subsection. No individual may use a fictitious name or address or fail to identify a principal in making any request for inspection.	The Commission complies with this requirement as applicable.
19.55(2)(c)	Statements of economic interests and reports of economic transactions which are filed with the Commission by members or employees of the investment board, except that the Commission shall refer statements and reports filed by such individuals to the legislative audit bureau for its review, and except that a statement of economic interests filed by a member or employee of the investment board who is also an official required to file shall be open to public inspection.	Staff refers statements from SWIB employees and members to the Legislative Audit Bureau when they are filed.
19.55(2)(cm)	If a judicial officer, as defined in s. 757.07 (1) (e), submits to the commission a written request under s. 757.07 (4), the personal information, as defined in s. 757.07 (1) (g), except information filed with the commission under subch. III of ch. 13, of the judicial officer, including information contained in any of the following: 1. A statement of economic interests filed under s. 19.43. 2. A registration statement or campaign finance report filed with the commission by the judicial officer or the candidate committee of the judicial officer. The commission shall quarterly review the electronic campaign finance information system for the personal information of judicial officers and remove such information from the system.	The Commission complies with this requirement as applicable.
19.57	Conferences, visits, and economic development activities. The Wisconsin Economic Development Corporation shall file a report with the Commission no later than April 30 annually, specifying the source and amount of anything of value received by the Wisconsin Economic Development Corporation during the preceding calendar year for a purpose specified in s. 19.56 (3) (e), and the program or activity in connection with which the thing is received, together with the location and date of that program or activity.	WEDC provides these reports to the Commission, which are retained according to the standard records disposition authorizations.

Statute	Language	Summary
19.575	Tourism Activities. The department of tourism shall file a report with the Commission no later than April 30 annually, specifying the source and amount of anything of value received by the department of tourism during the preceding calendar year for a purpose specified in s. 19.56 (3) (em) and the program or activity in connection with which the thing is received, together with the location and date of that program or activity.	The Department of Tourism provides these reports to the Commission, which are retained according to the standard records disposition authorizations.
19.851	(1) Prior to convening under this section or under s. 19.85 (1), the ethics Commission and the elections Commission shall vote to convene in closed session in the manner provided in s. 19.85 (1). The ethics Commission shall identify the specific reason or reasons under sub. (2) and s. 19.85 (1) (a) to (h) for convening in closed session. The elections Commission shall identify the specific reason or reasons under s. 19.85 (1) (a) to (h) for convening in closed session. No business may be conducted by the ethics Commission or the elections Commission at any closed session under this section except that which relates to the purposes of the session as authorized in this section or as authorized in s. 19.85 (1). (2) The Commission shall hold each meeting of the Commission for the purpose of deliberating concerning an investigation of any violation of the law under the jurisdiction of the Commission in closed session under this section. (3) The commission shall convene in closed session for any of the following purposes: (a) To consider whether there is a reasonable suspicion or probable cause to believe that a violation of the law occurred or is occurring based on a complaint and, if received, a response to that complaint. (b) To receive reports concerning audit findings and consider whether there is a reasonable suspicion or probable cause to believe that a violation of the law occurred or is occurring.	The Commission complies with this requirement as applicable.
49.857(2)	(a) The department shall establish a system, in accordance with federal law, under which a licensing authority is requested, and a licensing agency or credentialing board is required, to restrict, limit, suspend, withhold, deny, refuse to grant or issue, or refuse to renew or revalidate a license in a timely manner upon certification by and in cooperation with the department, if the individual holding or applying for the license is delinquent in making court-ordered payments of support or fails to comply, after appropriate notice, with a subpoena or warrant. (b) Under the system, the department shall enter into a memorandum of understanding with a licensing authority, if the licensing authority agrees, and with a licensing agency.	MOU in place with DCF for lobbyist license checks; checks are being conducted.

Statute	Language	Summary
73.0301(2)	Each licensing department and the supreme court, if the supreme court agrees, shall enter into a memorandum of understanding with the department of revenue under sub. (4) (a) that requires the licensing department or supreme court to do all of the following: 73.0301(2)(a)1. 1. Request the department of revenue to certify whether an applicant for a license or license renewal or continuation is liable for delinquent taxes. With respect to an applicant for a license granted by a credentialing board, the department of safety and professional services shall make a request under this subdivision. This subdivision does not apply to the department of transportation with respect to licenses described in sub. (1) (d) 7. 2. Request the department of revenue to certify whether a license holder is liable for delinquent taxes. With respect to a holder of a license granted by a credentialing board, the department of safety and professional services shall make a request under this subdivision.	MOU in place with DOR for lobbyist license checks; checks are being conducted.
108.227(2)	(a) Each licensing department and the supreme court, if the supreme court agrees, shall enter into a memorandum of understanding with the department of workforce development under sub. (4) (a) that requires the licensing department or supreme court to do all of the following: 1. Request the department of workforce development to certify whether an applicant for a license or license renewal or continuation is liable for delinquent contributions. With respect to an applicant for a license granted by a credentialing board, the department of safety and professional services shall make a request under this subdivision. This subdivision does not apply to the department of transportation with respect to licenses described in sub. (1) (e) 7. 2. Request the department of workforce development to certify whether a license holder is liable for delinquent contributions. With respect to a holder of a license granted by a credentialing board, the department of safety and professional services shall make a request under this subdivision.	MOU in place with DWD for lobbyist license checks; checks are being conducted.
778.135	Campaign finance, lobbying, and ethics forfeitures; how recovered. Notwithstanding s. 778.13, whenever any action or proposed action by the elections Commission under s. 5.05 (1) (c) or the ethics Commission under s. 19.49 (1) (b) is settled as a result of agreement between the parties without approval of the court, the moneys accruing to the state on account of such settlement shall be paid to the Commission and deposited with the secretary of administration.	Forfeitures received are transferred through the Department of Administration and the Bureau of Public Lands to the Common School Fund.

Appendix B: Nonpartisan Staff Policy

The staff of the Ethics Commission shall be nonpartisan pursuant to WIS. STAT § 19.47(10). Political neutrality is imperative so staff can maintain the confidence of the Commission, the individuals and organizations that the Ethics Commission regulates, and the public. Therefore, all staff members are prohibited from participating in any political activity that compromises the ability of that person to discharge with neutrality, efficiency, and integrity his or her duties and obligations to the Commission.

Employees who wish to participate in any political activities shall disclose their intentions to the Administrator. If the Administrator decides an employee's involvement may reasonably compromise the employee or the Commission, the Administrator will review the situation and make a determination as to whether the involvement in the political activity is appropriate. The Administrator may also authorize employees to participate in certain activities that have a business purpose consistent with the agency's mission, that have historical significance, or are merely collateral to a prohibited political activity.

Employees are strongly encouraged to consult with the Administrator prior to any activity that may be perceived as compromising the employee's ability to objectively perform their official responsibilities.

In addition to the provisions of WIS. STAT. § 230.40, prohibited activities include, but are not limited to the following:

1. Being a candidate for any partisan office (national, state, or local).
2. Being a member of any national, state, or local political party.
3. Directly or indirectly soliciting, receiving, or making contributions to any political party or partisan candidate for public office.
4. Soliciting votes in support of or in opposition to any party or partisan candidate for public office.
5. Circulating or signing nomination papers or petitions, including recall petitions, for partisan political office.
6. Serving as an agent of any political party or partisan candidate in any capacity (e.g., polling place observer, delegate, partisan poll worker, or get out the vote activities).
7. Publicly supporting or opposing a partisan candidate for public office or political party office in a political advertisement, broadcast, campaign literature, or similar material.

Seeking Elective Office

Any employee who wishes to run for partisan elective office must take an unpaid leave of absence effective from the time nomination papers can first be circulated and must resign (or be terminated) if and when such nomination papers are filed.

Any employee who files a campaign registration statement to register as a candidate for partisan elective office prior to the time that nomination papers can first be circulated shall report that filing to the Administrator, who shall place the employee on unpaid leave until the nomination papers are filed or until the employee is no longer a candidate for partisan office.

In addition to avoiding partisan activities, staff should also avoid running for nonpartisan office if the Commission is the filing officer for that contest. This would put the staff member in the position of enforcing campaign finance regulations upon her or his own committee, or against potential opponents. Any employee seeking a nonpartisan office where the Commission is the filing officer is required to take an unpaid leave of absence from the time the employee files a campaign registration statement until the employee is no longer a candidate. If the employee is elected, the employee shall resign or be terminated.

Appendix C: Delegation of Authority for Informal Advisory Opinions Policy

The Ethics Commission is required by WIS. STAT. § 19.47(9)(a) to report adopted policies to the appropriate standing committees of the Legislature under WIS. STAT. § 13.172(3). At its meeting on March 7, 2017, the Ethics Commission adopted a policy to authorize the Commission Administrator or his or her designee to issue an informal written advisory opinion, consistent with WIS. STAT. § 19.46(2)(b). That section of the statutes states the following:

(b)

- 1. The commission may authorize the commission administrator or his or her designee to issue an informal written advisory opinion or transmit an informal advisory opinion electronically on behalf of the commission, subject to such limitations as the commission deems appropriate. Every informal advisory opinion shall be consistent with applicable formal advisory opinions issued by the commission, statute or other law, and case law.*
- 2. Any individual may request in writing, electronically, or by telephone an informal advisory opinion from the commission under this paragraph. The commission's designee shall provide a written response, a written reference to an applicable statute or law, or a written reference to a formal advisory opinion of the commission to the individual, or shall refer the request to the commission for review and the issuance of a formal advisory opinion.*
- 3. Any person receiving an informal advisory opinion under this paragraph may, at any time, request a formal advisory opinion from the commission on the same matter.*

Additionally, WIS. STAT. § 19.46(2)(a)4 requires the Administrator to report the issuance of informal opinions to the Commission and the options the Commission may exercise upon receiving such a report:

- 4. At each regular meeting of the commission, the commission administrator shall review informal advisory opinions requested of and issued by the administrator and that relate to recurring issues or issues of first impression for which no formal advisory opinion has been issued. The commission may determine to issue a formal advisory opinion adopting or modifying the informal advisory opinion. If the commission disagrees with a formal or informal advisory opinion that has been issued by or on behalf of the commission, the commission may withdraw the opinion, issue a revised formal or informal advisory opinion, or request an opinion from the attorney general. No person acting after the date of the withdrawal or issuance of the revised advisory opinion is exempted from prosecution under this subsection if the opinion upon which the person's action is based has been withdrawn or revised in relevant degree.*

Adopted Policy Delegating Authority to Issue Informal Opinions

1. The request for an informal opinion must be received in writing (e.g., email, or a typed or written letter).
2. The issuance of an informal opinion must be provided in writing (e.g., email, or a typed or written letter).
3. Every informal opinion issued shall be consistent with all applicable formal advisory opinions issued by the Commission, statute or other law, and case law as required by WIS. STAT. § 19.46(2)(b)1; as well as United States and Wisconsin constitutional law.
4. The Commission Administrator, or the Staff Counsel upon delegation by the Administrator, may issue an informal opinion consistent with the policy adopted by the Commission.

How to Request an Informal Advisory Opinion

We recommend that requests for informal advisory opinions explicitly state that an informal opinion is requested. Requesters should also provide as much detail as possible regarding the facts and circumstances related to the request to ensure that the opinion provided sufficiently addresses the matter. Requests can be directed to the Administrator or Staff Counsel, directly, or to the agency in general. Contact information for the Administrator, Staff Counsel, and the agency is available on our website here: <https://ethics.wi.gov/Pages/AboutUs/ContactUs.aspx>.

Appendix D: Campaign Finance

Standard Settlement Schedule

This document sets out authorized settlement offers for campaign finance violations, in lieu of pursuing court action. It includes recommended settlement amounts for specific situations. The Commission's authority to make settlement offers is set out in WIS. STAT. § 19.49(1)(b). The Commission may specify settlement amounts for certain violations and may compromise and settle those matters without formal investigation. If an individual or committee chooses not to accept a settlement offer, the Commission may bring a civil action and seek the maximum forfeitures provided by law, including costs and attorneys' fees. The Commission's primary interest is providing timely and accurate campaign finance information to the public, and collection of settlements is secondary. This schedule is codified in WIS. ADMIN. CODE § ETH 26.

Late Filing of Continuing or September Campaign Finance Reports-WIS. ADMIN. CODE § ETH 26.02(1)

Calendar Days Late:	First Violation:	Second or Greater Violation:
0-30	Warning	Warning
31-60	\$100	\$200
61-90	\$200	\$300
91-120	\$300	\$400
Over 120	\$500	\$500

Filing deadlines are set by WIS. STAT. §§ 11.0204, 11.0304, 11.0404, 11.0504, 11.0604, 11.0704, 11.0804, and 11.0904. Penalties are set by WIS. STAT. § 11.1400. Maximum penalty is \$500 plus the greater of \$50 or one percent of the annual salary of the office sought for each day of delinquency.

Late Filing of Pre-Primary, Pre-Election, and Special Post-Election Reports-WIS. ADMIN. CODE § ETH 26.02(2)

Calendar Days Late:	Settlement Amount:
1	\$100
2	\$150
3	\$200
4	\$250
5	\$300
6	\$350
7	\$400
8	\$450
9	\$500

Filing deadlines are set by WIS. STAT. §§ 11.0204, 11.0304, 11.0404, 11.0504, 11.0604, 11.0704, 11.0804, and 11.0904. Penalties are set by WIS. STAT. § 11.1400. Maximum penalty is \$500 plus the greater of \$50 or one percent of the annual salary of the office sought for each day of delinquency.

Late Payment of Annual Filing Fees-WIS. ADMIN. CODE § ETH 26.02(3)

Calendar Days Late:	Settlement Amount:
1-15	Warning
16-45	\$300
46-90	\$500
91 or more	\$800

Fees are set by WIS. STAT. § 11.0102(2). Penalties are set by WIS. STAT. § 11.1400(4). Maximum penalty is \$800.

Late/Incomplete Filing of 72-Hour Reports-WIS. ADMIN. CODE § ETH 26.02 (4) and (5)

Late/Incomplete Reporting	Settlement Amount:
	5% of the total amount of the contribution or disbursement not timely reported.

Filing requirements for 72-hour reporting are set by WIS. STAT. §§ 11.0204(7), 11.0304(7), 11.0505, 11.0605, and 11.1001. Penalties are set by WIS. STAT. § 11.1400. Maximum penalty is \$500 for each reporting violation.

Incomplete Contribution/Disbursement Information-WIS. ADMIN. CODE § ETH 26.02 (6) and (7)

Calendar Days Late:	Settlement Amount:
Up to 30 days from staff contact	Warning
31+ days from staff contact	\$100 plus 10 percent of the total amount of contributions or disbursements with incomplete information

Reporting requirements are set by WIS. STAT. §§ 11.0204, 11.0304, 11.0404, 11.0504, 11.0604, 11.0704, 11.0804, and 11.0904. Penalties are set by WIS. STAT. § 11.1400. Maximum penalty is \$500 per reporting violation.

Cash Balance Discrepancies-WIS. ADMIN. CODE § ETH 26.02 (8)

Calendar Days Late:	Settlement Amount:
Up to 30 days from staff contact	Warning
31+ days from staff contact	\$100 plus 10% of discrepancy

Reporting requirements are set by WIS. STAT. §§ 11.0204, 11.0304, 11.0404, 11.0504, 11.0604, 11.0704, 11.0804, and 11.0904. Penalties are set by WIS. STAT. § 11.1400. Maximum penalty is \$500 per unreported transaction that led to the discrepancy.

Exceeding Contributions Limits-WIS. ADMIN. CODE § ETH 26.02 (9)

Violation Type:	Settlement Amount:
Receiving Excess Contribution	Amount of excess contribution
Furnishing Excess Contribution	If receiving committee forfeits full amount of excess contribution, \$0; else, case-by-case basis

Contribution limits are set by WIS. STAT. § 11.1101. Penalties are set by WIS. STAT. § 11.1400. Maximum penalties for the receiving committee are \$500, plus surrendering the amount of the excess contribution. Maximum penalties for the contributor are \$500 plus treble the amount of the portion of the contribution that exceeds the maximum. There shall be no violation if excess or improper contributions are returned within 15 days after the filing date for the reporting period in which the contribution is received as provided by WIS. STAT. § 11.1110(2)(b).

Prohibited Corporate Contributions-WIS. ADMIN. CODE § ETH 26.02 (10)

Violation Type:	Settlement Amount:
Receiving Committee	1.5 times amount of contribution, plus surrendering the amount of the unlawful contribution.
Corporate Contributor	1.5 times amount of contribution

Corporate contributions are limited by WIS. STAT. § 11.1112. Penalties are set by WIS. STAT. § 11.1400(1) and (3). Maximum penalty for the receiving committee is \$500 plus surrendering the amount of the unlawful contribution. Maximum penalty for the corporate contributor is three times the amount of the contribution. There shall be no violation if excess or improper contributions are returned within 15 days after the filing date for the reporting period in which the contribution is received as provided by WIS. STAT. § 11.1110(2)(b).

Prohibited Lobbyist Contributions-WIS. ADMIN. CODE § ETH 26.02 (11)

Violation Type:	Settlement Amount:
Receiving Committee	Return of the contribution to the lobbyist
Lobbyist Contributor	1.5 times amount of contribution, up to \$1,000

Lobbyist contributions are limited by WIS. STAT. § 13.625. Penalties are set by WIS. STAT. § 13.69(2). Maximum penalty for the receiving committee is \$1,000, plus surrendering the amount of the unlawful contribution. Maximum penalty for the lobbyist is \$1,000. Limitations on lobbyist contributions are set out in Chapter 13 but the settlement offer schedule is set out here. There shall be no violation if excess or improper contributions are returned within 15 days after the filing date for the reporting period in which the contribution is received as provided by WIS. STAT. § 11.1110(2)(b).

Appendix E: Lobbying Standard Settlement Schedule

This document sets out authorized settlement offers for lobbying law violations, in lieu of pursuing court action. It includes recommended settlement amounts for specific situations. The Commission's authority to make settlement offers is set out in WIS. STAT. § 19.49(1)(b). The Commission may specify penalties for certain offenses and may compromise and settle those matters without formal investigation per WIS. STAT. § 19.49(2)(b)10. If a lobbying principal or lobbyist chooses not to accept a settlement offer, the Commission may bring a civil action and seek the maximum forfeitures provided by law, including costs and attorneys' fees. If there appears to be an intentional violation of law, the matter may be brought to the Commission for further action. The Commission's primary interest is providing timely and accurate lobbying information to the public, and collection of civil penalties is secondary. This schedule is codified in WIS. ADMIN. CODE § ETH 26.

Late filing of semi-annual lobbying report – WIS. ADMIN. CODE § ETH 26.03 (1)

Business Days Late	First Offense	Second or Greater Offense
2 days	No penalty	Warning
3-5 days	Warning	\$50
6-15 days	Warning	\$100
16-29 days	\$50	\$250
30+ days	\$100	\$500

Lobbying principals are required by WIS. STAT. § 13.68 to semi-annually file a statement disclosing certain information as to their lobbying activities and expenditures. WIS. STAT. § 13.69(1) outlines the penalties for late reporting. The maximum penalty is a forfeiture of not more than \$5,000. Pursuant to WIS. STAT. § 13.69(6m) any principal, lobbyist, or other individual acting on behalf of a principal who files a statement which he or she does not believe to be true is guilty of a Class H felony.

Late reporting of the first communication on a lobbying matter – WIS. ADMIN. CODE § ETH 26.03 (2)

Late Reports	Percent of Total Effort	Forfeiture
1st Occurrence of Late Reported Interest	< 10 percent	Warning
	>= 10 percent	\$25 Per Interest
2 nd Occurrence of Late Reported Interest	< 10 percent	\$50 Per Interest
	>= 10 percent	\$100 Per Interest
3 rd or Greater Occurrence of Late Reported Interest	Any	\$100 Per Interest

Lobbying principals are required by WIS. STAT. § 13.67(1) to report each legislative proposal, budget bill subject, or lobbying topic through the Eye On Lobbying website within 15 days of the first communication on that matter. WIS. STAT. § 13.69(2m) outlines the penalties for late reporting

of lobbying activity. The maximum penalty is up to \$25 for the first offense within a three-year period and up to \$100 for a second and subsequent offense within three years from the first violation. Pursuant to WIS. STAT. § 13.69(6m) any principal, lobbyist, or other individual acting on behalf of a principal who files a statement which he or she does not believe to be true is guilty of a Class H felony.

Unauthorized Lobbying – WIS. ADMIN. CODE § ETH 26.03(3a)

Violator	First Instance of Unauthorized Lobbying	Second Instance of Unauthorized Lobbying	Aggregate Total Maximum
Lobbyist	\$100 per excess communication	\$200 per excess communication	\$1,000
Principal	\$200 per excess communication	\$400 per excess communication	\$2,000

WIS. STAT. § 13.65 requires that before engaging in lobbying on behalf of a principal, a lobbyist or the principal who employs a lobbyist shall file with the Commission a written authorization for the lobbyist to represent the principal, signed by or on behalf of the principal. WIS. STAT. § 13.69(1) outlines the penalties for a lobbying principal. WIS. STAT. § 13.69(2) outlines the penalties for a lobbyist. The maximum penalties are a forfeiture of not more than \$1,000 for a lobbyist and \$5,000 for a lobbying principal. Pursuant to WIS. STAT. § 13.69(6m) any principal, lobbyist, or other individual acting on behalf of a principal who files a statement which he or she does not believe to be true is guilty of a Class H felony.

Late Payment of Lobbying Fees – Wis. Admin. Code § ETH 26.03(4)

Calendar Days Late	Lobbyist	Principal
1-30	Warning	Warning
31-45	\$100	\$200
46-60	\$200	\$400
61+	\$300	\$600

WIS. STAT. § 13.63 requires an applicant for a license to act as a lobbyist to pay a lobbyist license fee as set forth in WIS. STAT. § 13.75(1g)(a). A registered principal shall pay a principal registration fee as set forth in WIS. STAT. § 13.75(1g)(b). A lobbying principal or lobbyist who files a written authorization statement shall pay an authorization fee as set forth in WIS. STAT. § 13.75(1g)(d).

Appendix F: Statements of Economic Interests Standard Settlement Schedule and Waiver Policy

This document sets out clear written procedures for enforcing the requirement for state public officials to file Statement of Economic Interests by the statutory deadlines set out in WIS. STAT. § 19.43. The Commission's authority for initiating settlement offers is set out in WIS. STAT. § 19.49(1)(b). The primary interest of the Commission is providing timely and accurate economic information to the public, and collection of penalties is secondary to that goal. In assessing penalties and offering settlements for violations, the Commission may consider mitigating or aggravating circumstances, such as the number of previous offenses and the nature of the official's position, and may modify procedures and penalties accordingly. This schedule is codified at WIS. ADMIN. CODE § ETH 26.

Filing of Statements of Economic Interests, WIS. STAT. § 19.43.

Requests for Extensions of time under WIS. STAT. § 19.43(8)

By statute, officials may request an extension of the deadline to file a Statement of Economic Interests. When an official requests an extension, staff will ask for the request in writing. For reasons of administrative efficiency, staff will grant requests for extensions for 15 days or less. If the official's request is for more than a 15-day extension, staff will grant an extension of 15 days and inform the official that their request for further extension will be presented at the next Commission meeting, along with information on when the official's Statement was filed. If the Commission grants the request for further extension, no penalty will be assessed. If the Commission denies the request for further extension, and the official filed a Statement more than 15 days after the original deadline, the official will be assessed a penalty for late filing under section (d). Staff will not grant extensions to candidates for office required to file a Statement under WIS. STAT. § 19.43(4).

Requests for Waivers under WIS. STAT. § 19.43(8)

When an official requests a waiver from filing all or part of their Statement, staff will ask for the request in writing. Staff will inform the official that their request for waiver will be presented at the next Commission meeting, along with information on whether part or all of the official's Statement has been filed. If the Commission grants the request for waiver, the official will not be required to file the portion of the Statement that was waived. If the Commission denies the request for waiver, the official will be notified of that denial. If the official fails to file all required information within 15 days of that notification, penalties will be assessed under section (d).

Failure to Timely File by Candidates for State Public Office under WIS. STAT. § 19.43(4)

A candidate required to file a Statement that fails to meet the deadline set out in WIS. STAT. § 19.43(4) will be denied ballot placement. No financial penalty will be assessed.

Failure to Timely File by Officials and Nominees under WIS. STAT. § 19.43(1), (2) and (3)

If an official or nominee is required to file a Statement by WIS. STAT. § 19.43(1), (2), or (3) and fails to file a Statement within 15 days after written notice from staff, the recommended settlement amount will be \$100. This penalty will increase by \$100 every two weeks, up to a maximum of \$500. If any filer disputes the recommended settlement amount, the issue will be brought to the commission for a decision. In addition, if an official or nominee fails to file a statement within 30 days, staff will notify the officials identified in WIS. STAT. § 19.43(7), and instruct the employer to withhold compensation to the individual until the Statement has been filed.

Type of Official	Calendar Days Late	Result
Candidate	0+	N/A – Candidate denied ballot placement
Other Official	0-15	Warning
Other Official	16+	\$100 plus \$100 every 15 calendar days
Other Official	30+	Compensation temporarily withheld per § 19.43(7)

Standards for waiver of financial disclosure requirements

Introduction

Wisconsin's Code of Ethics for State Public Officials requires approximately 2,500 state officials to file a Statement of Economic Interests on an annual basis. WIS. STAT. §§ 19.43 and 19.44. In general, the requirement applies to all state elected officials, top agency management, legislative service agency employees, and all gubernatorial appointments requiring Senate confirmation, as well as to candidates for state elective office.

The purpose of financial disclosure is twofold: (1) To give the public confidence that a state official is not acting in matters in which the official has a personal financial interest; and (2) To annually make an official think about the official's economic ties so that the individual may avoid conflicts.

Nonetheless, WIS. STAT. § 19.43(8) provides that the Ethics Commission may waive any financial disclosure requirement:

WIS. STAT. § 19.43(8) *On its own motion or at the request of any individual who is required to file a statement of economic interests, the commission may extend the time for filing or waive any filing requirement if the commission determines that the literal application of the filing requirements of this subchapter would work an unreasonable hardship on that individual or that the extension of the time for filing or waiver is in the public interest. The commission shall set forth in writing as a matter of public record its reason for the extension or waiver.*

The Commission adopts and will apply the following considerations on a case-by-case basis in determining whether to grant a waiver of any disclosure requirement.

The position held by the official requesting a waiver.

Elected officials – Because such individuals generally exercise broad powers and in choosing whether to run for office an individual can take financial disclosure requirements into consideration, the Commission will closely scrutinize whether it will grant a waiver.

Full-time appointed officials – Because top management officials also exercise broad powers, albeit in narrower areas than elected officials, the Commission will closely scrutinize whether it will grant a waiver.

Part-time appointed officials – Part-time officials do not exercise the broad powers that elected and full-time officials do. They generally oversee commissions with limited jurisdiction and are more likely than full-time officials to have other jobs and active business interests. Such individuals' service on state commissions is a public service for which they receive little remuneration and, if disclosure would interfere with an individual's perceived ability to carry on the individual's private economic endeavors, it could lead to an unwillingness to serve.

Employees with limited decision-making power – Some agencies, such as the Ethics Commission, The Elections Commission, the Wisconsin Economic Development Corporation, the Legislative Audit Bureau, and the Wisconsin Housing and Economic Development Authority, require all employees, or all non-clerical employees, to file a statement. These employees may have relatively little control over regulatory and financial matters, and a waiver may present less of a threat to the public interest.

For any official, the Commission will heavily weigh the relationship between the official's governmental duties and the nature of the economic interests that the official does not want to disclose.

The importance of confidentiality with respect to the economic interest sought to be protected.

While the Code of Professional Conduct does not prohibit an attorney from disclosing clients on a Statement of Economic Interests, lawyers are justifiably sensitive to this, especially with respect to clients where the official's representation is not generally known. The Commission will give great weight to this concern. Countervailing considerations to granting a waiver are: (1) whether a client engages in activity related to the official's regulatory responsibilities; and (2) the extent to which the official's representation is known to others.

For a start-up business or in a competitive business situation, the disclosure of customers may be detrimental. The Commission will give weight to this consideration, but the harm claimed should not be simply speculative.

It is unlikely that a relationship with non-Wisconsin entities could present a conflict of interest situation for an official. This appears to be recognized by WIS. STAT. §19.44 (1) (b) which provides that an ownership interest in a company not doing business in Wisconsin is not required to be disclosed. The Commission will give great weight to this factor.

The Commission will give great weight to confidentiality requirements imposed by other sources of law.

The number of interests an official has.

If an official has a great many interests to report, reporting may create a heavy administrative burden on the official. Moreover, it may be that no particular customer, client, or business interest is important if an official has very many such interests. The Commission will consider this as a factor in determining whether to grant a waiver.

Conclusion

The Commission believes that waivers should be granted cautiously and rarely. No one is compelled to be a state public official – it is always voluntary, and the reporting requirements should be known up front. On the other hand, it would be unfortunate if the reporting requirements discouraged an individual from entering public service or had a detrimental effect on an official's economic standing. The Commission views the above considerations as part of a sliding scale of factors. An applicant for waiver should be able to show that undue hardship is not simply speculative, and a requester should establish a showing of hardship by clear and convincing evidence. When the Commission grants a waiver, it will condition it on the requirement that an official recuse himself or herself from any matter that involves or impacts the entity that has not been disclosed whether a statutory conflict would otherwise exist.

Appendix G: Campaign Finance Auditing Schedule

Introduction

Following the implementation of the Campaign Finance Information System (CFIS) database in the fall of 2008, and Eye on Lobbying Database in 2012, Government Accountability Board staff developed procedures for regular audits of common campaign finance violations and lobbying activity. The Ethics Commission first reviewed and approved these procedures at its meeting on October 10, 2016. These procedures have continued to be reviewed on an annual basis and are updated as needed based on court decisions and legislative changes.

Overview of Statutory Requirements

Audit Procedures

The Commission is required to audit campaign finance reports to check for violations under WIS. STAT. § 19.49(2g). The statute requires making note of the possible violation, and informing the committee of the issue, but does not detail procedures for resolving the possible violations.

(2g) AUDITING. In addition to the facial examination of reports and statements required under s. 11.1304(9), the commission shall conduct an audit of reports and statements which are required to be filed with it to determine whether violations of ch. 11 have occurred. The commission may examine records relating to matters required to be treated in such reports and statements. The commission shall make official note in the file of a committee, as defined in s. 11.0101(6), of any error or other discrepancy which the commission discovers and shall inform the person submitting the report or statement. The commission may not audit reports, statements, or records beyond the 3-year period for which a committee must retain records under ch. 11.

Restrictions on Release of Records

Under WIS. STAT. § 19.55(2)(e), records created in the course of conducting an audit are not open to public inspection. The Commission cannot release records created in the course of conducting an audit unless the record is permitted to be disclosed by an exception in WIS. STAT. § 19.55(5).

Overview of Audit Procedures

1. Staff will initiate an audit based on the schedule listed below. Some audits, like timely filing of campaign finance reports or payment of filing fees, will occur shortly after a report or payment is due. Others require more data analysis and will occur as time permits.
2. When conducting an audit, staff will perform a global analysis of all committees or individuals subject to a particular law – for example, all committees required to report cash balances will be audited for cash balance discrepancies, and all candidates on the ballot during the previous election cycle will be audited for contribution limits violations.

3. Most data will be pulled from the Sunshine database. For lobbying audits, data is also pulled from the Eye on Lobbying website, and for audits of contribution limit violations, staff will pull a list of candidates on the ballot in a specific election from WisVote.
4. Audit data and documents for each committee or person contacted will be saved on the Commission's internal SharePoint site.
5. When potential violations are identified, staff will send out an initial communication to the registrant or individual with a request to respond or resolve possible violations and may give up to 30 days to resolve the potential violation. All notices of possible violations will be sent via email to the email addresses included in the registrant's registration statement and to any other email addresses for users with permissions to file reports. The initial communication will identify the issue and request that it be fixed, or that the registrant or individual admit that the violation occurred. The initial communication may reference the Commission's standard settlement schedules and settlement amounts but will not include settlement agreements.
6. During the 30-day window, staff will work with registrant to correct erroneous reports. If a mistake is corrected, staff will close the audit for that registrant or person. Staff may issue a warning consistent with the standard settlement schedule, where applicable.
7. The audit findings will be added to the agenda for the next Commission meeting. Requests to appear before the Commission by phone or in person will be communicated to the Chair and Vice Chair for approval.
8. Once 30 days have passed since the initial communication:
 - a. If the committee or person has not responded, staff will send a second communication with a reminder of the issue.
 - b. Staff will add the audit item to the audit database for tracking.
9. Staff will add the item to the agenda of the next regularly scheduled Commission meeting for the Commission to review and determine whether to issue a settlement agreement for the amount specified in the standard settlement schedule.
10. The Commission, at its next meeting, may direct staff to issue a settlement agreement or close the audit as appropriate for each committee or person. If the Commission has not already considered their case, the committee or person may request to appear before the Commission. Once a settlement offer is issued, the committee or person shall have 30 days to pay the settlement offer and sign the settlement agreement. Once executed, a settlement is no longer confidential.
11. If the registrant or individual refuses to accept the Commission's settlement offer or does not respond, the Commission may direct staff counsel to commence a civil action to collect a forfeiture of at least the amount of the settlement offer.
12. The Commission may place some registrants on administrative suspension rather than pursue further action. This will generally apply to registrants with little activity that cannot

be contacted. When staff believes a registrant should be placed on administrative suspension, staff will present the situation for the Commission's approval. If a registrant on administrative suspension wishes to become active again, staff will seek all incurred penalties and all reports.

13. Commission staff will inform the Commission of all late reports, settlement offers, paid settlements and administrative suspensions, and will compile an annual summary for each calendar year.

Audit Planning for Fiscal Year 2026 (July 1, 2026 – June 30, 2027)

Termination Audits

Period: Up to three years from the date of the most recent election in which the committee participated through Termination

Start Date: Ongoing

Termination audits cover a number of issues, such as whether the committee has \$0 cash on hand, whether the committee has \$0 in outstanding debts and loans, whether there are cash balance discrepancies, whether there is an outstanding filing fee, whether there are outstanding settlements, and other issues. These audits are conducted on an ongoing basis as committees request to terminate. If time and other work priorities permit, staff will contact unsuccessful candidates and advise them of their options regarding continued reporting, exemption, and termination. Committees identified through this audit could be subject to any of the applicable sections of the Campaign Finance Settlement Schedule.

Campaign Finance Filing Fees

Period: Annually

Start Date: January 15

Annual filing fees are due the same date that the January Continuing campaign finance report is due, between the 15th and 17th of January. Notices are sent by email approximately one month before the fee is due, and reminder emails are sent one week and one day before the deadline. Committees that have not paid are contacted within a few days of the deadline. Committees identified through this audit could be subject to the standard settlement provided for in WIS. ADMIN. CODE § ETH 26.02(3).

Timely Filing of Campaign Finance Reports

Period: Each Required Campaign Finance Report

Start Date: Day After Each Filing Deadline

Notices to file campaign finance reports are sent by email approximately one month before the report is due, and reminder emails are sent one week and one day before the deadline. Committees that have not filed are contacted the day after the deadline (for election related reports) or within a

few days of the deadline (for continuing reports). Committees identified through this audit could be subject the standard settlement as provided for in WIS. ADMIN. CODE § ETH 26.02(1) or (2).

Pending Transactions Review (Courtesy Review Prior to Audits)

Period: Semi-Annually

Start Date: Following Each Continuing Report

Committees have the ability to save transactions in the CFIS website, and file them all together when a continuing report or election related report is due. If a committee saves a transaction but does not file it, it is visible to staff, but not visible on the official report available to the general public. Staff will use a query to identify all unfiled transactions semi-annually before the cash balance audit. This information will be gathered merely to assist committees in ensuring that all transactions that were meant to be reported are filed. Committees will be provided with notice of pending transactions and staff will recommend that committees review the transactions and file amended reports if transactions were meant to be filed or delete the transactions if they are duplicates. This action is recommended as unfiled transactions may impact all other audit results.

Cash Balance Audit

Period: Semi-Annually

Start Date: Following Each Continuing Report

If a committee has a discrepancy of \$100 or more within a report, or between the ending balance and beginning balance of subsequent reports, staff will contact the committee and ask for a resolution within 30 days. Committees identified through this audit could be subject to the standard settlement provided for in WIS. ADMIN. CODE § ETH 26.02(8).

Corporate Contribution Audit

Period: Annually

Start Date: Following July Continuing Report

Once a year, staff audits Sunshine for contributions to candidates, party committees, legislative campaign committees, or PACs from businesses to check for unlawful corporate contributions. Staff also audits for contributions labeled as coming from individuals containing business identifiers like “Corp,” “Inc,” or “LLC.” Committees that appear to have received unlawful contributions are contacted and asked to respond within 30 days. Committees identified through this audit could be subject to the standard settlement provided for in WIS. ADMIN. CODE § ETH 26.02(10).

Lobbyist Contribution Audit

Period: Annually

Start Date: Following July Continuing Report

Once a year, staff compares a list of campaign contributions to partisan candidates with a list of registered lobbyists. If any matches are found, staff checks to see if the contribution was given before the lobbyist registered or after they surrendered their license. Staff also checks for returned contributions and attempts to eliminate false matches based on people with the same name from different cities. Lobbyists who appear to have made unlawful contributions are contacted and asked to respond within 30 days. Committees identified through this audit could be subject to the standard settlement provided for in WIS. ADMIN. CODE ETH 26.02(11).

Anonymous and Unitemized Transactions

Period: Annually

Start Date: Following July Continuing Report

Campaign finance law requires committees collecting non-anonymous contributions of any amount to report the name and address of the contributor. Committees that appear to have received unlawful contributions are contacted and asked to respond within 30 days. Committees identified through this audit could be subject to the standard settlement provided for in WIS. ADMIN. CODE § ETH 26.02(6).

Contribution Limits Audit – Spring/Fall

Period: Semi-Annually

Start Date: Following April after April Election/Following August after November Election

The campaign period for spring candidates runs until July 31. Therefore, the final report of the campaign period is the January Continuing Report of the following year. The campaign period for fall candidates runs until the first Tuesday in January. Therefore, the final report of the campaign period is the July Continuing Report of the following year.

After all reports from those periods are entered, and annual audits have been started, staff audit the campaign period for each office for violations of the contribution limits by individuals or committees. Staff conducts an annual audit of the \$12,000 annual contribution limit to parties and segregated funds at the same time as the audit of the spring election cycle from the previous year.

Committees identified through this audit could be subject to the standard settlement provided for in WIS. ADMIN. CODE § ETH 26.02(9).

Name/Address

Period: Annually

Start Date: TBD

Campaign finance law requires committees collecting non-anonymous contributions of any amount to report the name and address of the contributor. The Commission adopted a process for this audit. The audit processes will be reported in subsequent annual reports.

Occupation Information Audit

Period: Annually

Start Date: TBD

Campaign finance law requires that committees must report the occupation of any contributor giving more than \$200 in a calendar year. The Commission adopted a process for this audit. The audit processes will be reported in subsequent annual reports.

Independent Expenditure Reporting/72 Hour Reporting Audit

Period: TBD

Start Date: TBD

For spring elections, after the July report is filed, the 72-hour reporting by candidates and parties can be compared to the committees' regular reports. For fall elections, this would be possible after the January report is filed. Staff is still developing a process to complete this audit. It will not be conducted until a process that is satisfactory to the Commission is approved. Any violations would be subject to the standard settlement provided for in WIS. ADMIN. CODE ETH 26.02(4) or (5).

Appendix H: Lobbying Auditing Schedule

Following the implementation of the Eye on Lobbying Database in 2012, Government Accountability Board staff developed procedures for regular audits of common campaign finance violations and lobbying activity. The Ethics Commission first reviewed and approved these procedures at its meeting on October 10, 2016. These procedures have continued to be reviewed on an annual basis and are updated as needed based on court decisions and legislative changes.

Late Statements of Lobbying Activities and Expenditures (SLAEs) Audit

13.68 Principal's expense statement.

(1) STATEMENT. Every principal which is registered under s. 13.64 shall, on or before July 31 and January 31, file with the commission an expense statement covering the preceding reporting period. The statement shall be signed, under the penalty for making false statements provided in s. 13.69 (6m), by an individual identified under s. 13.64(1)(e) who is authorized to represent the principal. The statement shall contain the following information...

Staff conducts an audit to ascertain which principals do not meet the deadline.

Period: Each Required Statement of Lobbying Activities and Expenditures Report

Start Date: Each Filing Deadline

Late 15-Day Report of Lobbying Interest Audit

13.67 Identification of legislative and administrative proposals and topics.

(1) Except as authorized under s. 13.621, no person may engage in lobbying as a lobbyist on behalf of a principal and no principal may authorize a lobbyist to engage in lobbying on its behalf unless the principal reports to the commission, in such manner as the commission may prescribe, each legislative proposal, budget bill subject and proposed administrative rule number in connection with which the principal has made or intends to make a lobbying communication or, if the lobbying does not relate to a legislative proposal or proposed administrative rule that has been numbered or a budget bill subject, each topic of a lobbying communication made or intended to be made by the principal. A principal shall describe any topic of a lobbying communication with reasonable specificity, sufficient to identify the subject matter of the lobbying communication and whether the communication is an attempt to influence legislative or administrative action, or both. The principal shall file the report no later than the end of the 15th day after the date on which the principal makes a lobbying communication with respect to a legislative proposal, proposed administrative rule, budget bill subject or other topic not previously reported by the principal under this section during the biennial period for which the principal is registered. The report shall be made by a person who is identified by the principal under s.13.64 (1) (e).

Previously, the Commission did not have the available resources to conduct audits of each lobbying principal and lobbyist's internal records. Staff has been auditing for 15-day reports

submitted after an SLAE deadline, which can be determined with certainty as being late. The Commission would also investigate any formal complaints related to late reporting. With the launch of the new lobbying website, the Commission now has the information needed to more accurately audit for late 15-day reports. These procedures will be reviewed in the near future.

Period: Each Required Statement of Lobbying Activities and Expenditures Report

Start Date: Each Filing Deadline

Late Payment of Lobbying Fees Audit

The Commission adopted a standard settlement for the late payment of lobbying related fees at its meeting on February 27, 2018, in accordance with § 13.75. The Commission must receive lobbying-related payments from principals and lobbyists promptly.

Period: Continuous

Start Date: December 1, 2020

Unauthorized Lobbying Audit

§ 13.65 Lobbyist Authorization

Before engaging in lobbying on behalf of a principal, a lobbyist or the principal who employs a lobbyist shall file with the commission a written authorization for the lobbyist to represent the principal, signed by or on behalf of the principal. A lobbyist or principal shall file a separate authorization for each principal represented by a lobbyist.

Staff conducts an audit to determine if lobbyists communicated more than the allowable four-day threshold before obtaining their authorization from the principal and paying the applicable fees.

Period: Each Statement of Lobbying Activities and Expenditures Report

Start Date: Each Filing Deadline

Appendix I: Complaints and Investigations Procedures

The procedures outlined below are intended to comply with and implement the statutes and administrative rules governing the processing and resolution of complaints filed with the Ethics Commission. Staff originally presented to the Commission an outline of proposed complaint procedures at its October 10, 2016, meeting. Following the advice and recommendations of the public and the Commission members, staff has revised the below procedures to better track the statutes and Commission recommendations. These procedures make use of the Complaint Tracking Database (“Database”) created in SharePoint, which contains separate tracking mechanisms for complaints and audits handled by Commission staff.

Complaint Intake

1. A complaint may be received on paper or electronically. When received on paper (mailed or in-person) Front Desk staff shall forward the complaint to the Commission Administrator (“Administrator”) and Staff Counsel (“Counsel”). Any other member of the staff that receives a complaint shall forward those to the Administrator and Counsel.

If the Administrator and Counsel are unavailable to receive a complaint filed in-person, a staff person receiving a complaint in-person should review the complaint to ensure it meets the applicable standards (see Step 2) and that all referenced exhibits are attached. If there appears to be any insufficiency, staff shall notify the person delivering the complaint of the insufficiency but keep possession of the original complaint.

2. Regardless of the form of the submission, the Administrator or Counsel shall determine whether it constitutes a sworn complaint. A valid complaint should:
 - a. List a named complainant with contact information;
 - b. List a named respondent with contact information;
 - c. Contain allegations of violations within the jurisdiction of the commission; and,
 - d. Be sworn under oath before a notary.
3. Complaints will be entered into the Database. The Commission portal of the Database is intended to track complaints under the Commission’s jurisdiction as well as submissions relating to matters outside of its jurisdiction.
4. If the submission constitutes a sworn complaint to be included in the Database, the Administrator or staff, at the direction of the Administrator, shall:
 - a. Create a record in the Complaint tracking list entering all required fields;
 - i. Complaint ID shall be entered in the form: YYYY-ETH-[3-digit sequential number] (e.g., 2017-ETH-001 for the first complaint of 2017); and,
 - ii. Required fields include Complaint ID, complainant, respondent, date received, and short summary of the allegations.

- b. Create a folder to store documents related to the complaint in the Complaints section of SharePoint under the respective year;
 - i. The folder shall be labeled with to the complaint ID assigned and the parties involved (e.g., 2017-ETH-001 Smith v. Johnson);
 - ii. If the complaint involves allegations against a local public official, the suffix “Local” should be appended to the folder name (e.g., 2017-ETH-001 Smith v. Johnson (Local));
 - iii. All documents received related to the complaint should be saved in the folder. Paper documents should be scanned and uploaded to the folder before being forwarded to Counsel for retention; and,
 - iv. A redacted copy of the complaint should also be prepared and saved to the complaint folder. Staff should redact the name and contact information of the complainant and redact any indication of the complainant’s identity from the allegations of the complaint.
5. If the complaint alleges a violation by a local public official or candidate for local office, the Administrator or staff, at the direction of the Administrator, shall notify the complainant that the Commission’s established policy is to defer to the local district attorney in such matters and advise the complainant that they may wish to file their complaint with the local district attorney. A copy of such a notification should be saved in the complaint’s SharePoint folder.
6. The Administrator or staff, at the direction of the Administrator, shall notify the respondent for each valid complaint within 5 days of the complaint being received. Staff should update the SharePoint Complaint list with the date this notification is sent. A copy of the notification should also be saved in the complaint’s SharePoint folder. The notification should include:
 - a. A statement that a complaint has been filed against them and that they have 15 days from receipt of this notice to file a response if they wish to respond; and
 - b. An unredacted copy of the complaint.
7. If a response is received, staff shall save a copy of the response to the complaint’s SharePoint folder and update the SharePoint Complaint list with the date the response was received. Any hardcopy response should be scanned and saved to the complaint’s folder before being forwarded to Counsel for retention.

Complaint Processing

8. Any person may file a complaint if he or she believes a violation of Ch. 11, Ch. 13 Subch. III., or Ch. 19 Subch. III of the Wisconsin Statutes has occurred or is occurring.⁵ Neither the Commission nor any member or employee of the Commission, including the Administrator, may file a sworn complaint.⁶ A complaint must comply with certain requirements. It **must**:

⁵ WIS. STAT § 19.49(2)(b).

⁶ WIS. STAT § 19.49(2)(a).

- a. Provide the full name and address of the person filing the complaint (called the complainant); and
 - b. Be signed and sworn.
 - c. In order for a complaint to be considered complete and proper, it **should**:
 - d. Clearly recite the facts that show specific violations under the Commission's jurisdiction (citations to the law and/or regulations are valuable);
 - e. Clearly identify each person, committee or group that is alleged to have committed a violation (called the respondent[s]);
 - f. Include any documentation supporting the allegations, if available; and
 - g. Differentiate between statements based on the complainant's (the person who files the complaint) personal knowledge and those based on information and belief. Statements not based on personal knowledge should identify the source of the information.
9. The Administrator reviews each complaint to determine whether it states a violation within the jurisdiction of the Commission and satisfies the above criteria for a proper complaint. If the complaint does not meet these requirements, the Administrator notifies the complainant of the deficiencies.
- h. Non-jurisdictional & Local Complaints
- i. Within five (5) days of receiving a complaint, the Administrator or Counsel shall determine whether the complaint involves a matter outside of the agency's jurisdiction or pertains to a local matter. In either case, the Administrator will assign a staff member to generate an email or letter advising the complainant: (1) that the agency does not have jurisdiction regarding the matter, and informing the complainant of any other governmental agency that may be able to assist with the matter, if that information is known; or (2) that the matter should be addressed to a District Attorney. Standardized communications may be utilized to resolve matters outside of the Commission's jurisdiction. Staff assigned to the matter shall attach the complaint and may attach the closing correspondence to the complaint record in the database.
- i. Jurisdictional Complaints
- i. Within five (5) days of receipt of a complaint that is within the jurisdiction of the Commission, staff will verify the receipt of the sworn complaint to the complainant and respondent. Before voting on whether to take any action regarding the complaint, other than to dismiss, the Commission shall give each person receiving a notice an opportunity to demonstrate to the Commission, in writing and within 15 days after receiving the notice, that the Commission should take no action against the person on the basis of the complaint.⁷
 - ii. A respondent who is or intends to be represented by legal counsel should inform the Commission by sending a statement regarding the designation of counsel, including the name and address of the individual(s).
10. Initial Vote to Proceed (Reasonable Suspicion Inquiry)

⁷ WIS. STAT. § 19.49(2)(b).

- j. Each complaint that is assigned to Counsel or other staff will be submitted to the Commission with recommendations on whether there is "reasonable suspicion" that the respondent has committed or is committing a violation of the law.^{8,9,10} The Commission makes the final decision by voting for or against a "reasonable suspicion" determination or otherwise terminating the complaint. (Four affirmative votes are required to go forward with any enforcement action). In making this determination, the Commissioners may consider the complaint, the respondent's reply, available information on the public record and the staff's analysis and recommendations.
- k. If the Commission fails to find "reasonable suspicion" that a violation has occurred or is occurring with respect to all of the allegations, or if the Commission dismisses the matter for other reasons, the case is closed, and the parties involved are notified.¹¹ If, on the other hand, the Commission finds that there is "reasonable suspicion" that the respondent has violated or is violating the law, the Commission may either authorize an investigation via resolution or enter directly into settlement negotiations by the same.¹²
 - i. When a complaint is designated for settlement, the Administrator shall assign it to a staff member and/or Counsel for processing and resolution.
 - ii. If the complaint is designated for an investigation by resolution, the resolution shall specifically set forth any matter that is authorized to be investigated.¹³
 - iii. To assist in the investigation, the Commission may elect to retain a special investigator. If the Commission elects to retain a special investigator, the Administrator shall submit to the Commission the names of three (3) qualified individuals to serve as a special investigator.¹⁴
 - iv. If the Commission retains a special investigator to investigate a complaint against a person who is a resident of this state, the Commission shall provide to the district attorney for the county in which

⁸ The assigned staff member or Counsel shall analyze the facts and relevant law, and determine the proper outcome or resolution, consulting with the Administrator as necessary, and present those findings to the Commission.

⁹ "Reasonable suspicion" has been defined as "specific and articulable facts which, taken together with rational inferences from those facts, reasonably warrant that intrusion." *Terry v. Ohio*, 392 U.S. 1 at 21.

¹⁰ Reasonable suspicion findings indicate only that the Commission either found or failed to find sufficient legal justification to open an investigation to determine whether a violation of the law has occurred, and not a definitive determination that a respondent violated any provision of the law.

¹¹ WIS. STAT. § 19.50(2)(c) specifically allows for the release of "communications made to the attorney of an investigator, prosecutor, employee, or member of the Commission or to a person or the attorney of a person who is investigated or prosecuted by the Commission."

¹² WIS. STAT. § 19.49(1)(b) The Commission may compromise and settle any civil action or potential action brought or authorized to be brought by it which, in the opinion of the Commission, constitutes a minor violation, a violation caused by excusable neglect, or which for other good cause shown, should not in the public interest be prosecuted under such chapter.

¹³ WIS. STAT. § 19.49(2)(b) 3.

¹⁴ *Id.*

the person resides a copy of the complaint and shall notify the district attorney that it has retained a special investigator to investigate the complaint.¹⁵

Formal Investigation Procedures

1. The goal of the formal investigation stage is to determine whether the Commission can make a finding that probable cause exists to believe that one or more violations have occurred or are occurring, together with a recommended course of action.
2. Reports to Commission¹⁶
 - a. Special Investigators: Each special investigator who is retained by the Commission shall make periodic reports to the Commission, as directed by the Commission, but in no case may the interval for reporting exceed 30 days.
 - b. Administrator: If the Commission authorizes the Administrator to investigate any matter without retaining a special investigator, the Administrator shall make periodic reports to the Commission, as directed by the Commission, but in no case may the reporting interval exceed 30 days.
3. Investigation Review¹⁷
 - a. During the pendency of any investigation, the Commission shall meet for the purpose of reviewing the progress of the investigation at least once every 90 days. The special investigator or the Administrator shall report in person to the Commission at that meeting concerning the progress of the investigation. If, after receiving a report, the Commission does not vote to continue an investigation for an additional period not exceeding 90 days, the investigation is terminated at the end of the reporting interval.
 - b. The Commission shall not expend more than \$25,000 to finance the cost of an investigation before receiving a report on the progress of the investigation and a recommendation to commit additional resources.
 - c. The Commission may vote to terminate an investigation at any time. If an investigation is terminated, any complaint from which the investigation arose is deemed to be dismissed by the Commission.
 - d. The Commission may close any complaint, at any time, for other cause within its discretion.
4. Probable Cause Determination¹⁸
 - a. Unless an investigation is terminated by the Commission, at the conclusion of each investigation, the Administrator shall present to the Commission one of the following:
 - i. A recommendation to make a finding that probable cause exists to believe

¹⁵ *Id.*

¹⁶ WIS. STAT. § 19.49(2)(b)4.

¹⁷ *Id.*

¹⁸ *Id.*

- that one or more violations have occurred or are occurring, together with a recommended course of action.
 - ii. A recommendation for further investigation of the matter together with facts supporting that course of action.
 - iii. A recommendation to terminate the investigation due to lack of sufficient evidence to indicate that a violation has occurred or is occurring.
- b. At the conclusion of its investigation, the Commission shall, in preliminary written findings of fact and conclusions based thereon, make a determination of whether or not probable cause exists to believe that a violation has occurred or is occurring. If the Commission determines that no probable cause exists, it shall dismiss the complaint.¹⁹
 - i. Whenever the Commission dismisses a complaint, or a complaint is deemed to be dismissed for other reasons, the Commission shall immediately send written notice of the dismissal to the accused and to the party who made the complaint.
 - ii. The Commission shall inform the accused or his or her counsel of exculpatory evidence in its possession.

5. Post-Probable Cause Finding

- a. If the Commission finds that there is probable cause to believe that a violation has occurred or is occurring, the Commission may authorize the Administrator to do one of the following:²⁰
 - i. File a civil complaint against the alleged violator.
 - ii. Request the assistance of special counsel to file a civil complaint and prosecute the action brought by the Commission. If the Administrator requests the assistance of special counsel with respect to any matter, the Administrator shall submit to the commission the names of three (3) qualified individuals to serve as special counsel. The Commission may retain one of the individuals to act as special counsel.
 - iii. Refer the matter to an appropriate district attorney or Attorney General.²¹
- b. If a special investigator or the Administrator, in the course of an investigation authorized by the Commission, discovers evidence outside the scope of the original investigation or jurisdiction of the Commission, the Commission may thereupon authorize the investigation of the additional conduct or if outside the jurisdiction of the Commission, refer the matter to an appropriate district attorney or the Attorney General.²²

¹⁹ WIS. STAT. §§ 19.49(2)(b)7 and 8.

²⁰ WIS. STAT. §§ 19.49(2)(b)5 and 9.

²¹ WIS. STAT. § 19.49(2)(b)13 and 14 provide special procedures should a district attorney decline to prosecute a potential violation.

²² WIS. STAT. §§ 19.49(2)(b)11 and 12 provide the procedures for amending and authorizing the review of matters outside the original investigation and the referral of matters outside the Commissions jurisdiction respectively.

Post Complaint Action

1. Throughout the processing of the complaint, the assigned staff member or Counsel shall document the status and significant information regarding the complaint in the Database. This shall include completing the data fields indicating the status of the complaint, the source of the complaint, the subject category, and subcategory of the complaint, forfeiture and resolution information, and any additional comments. The dismissal letter, settlement agreement, or other communication resolving the matter may be attached to the complaint record in the Database. Assigned staff or Counsel shall also be responsible for maintaining the electronic and paper files for said complaints.
2. The Administrator shall review the status of open complaints on at least a bi-weekly basis to monitor the progress of complaint resolution. The Administrator or designated staff member shall also prepare a summary report for each Commission meeting regarding the status of complaint files that are open or that have been closed since the previous Commission meeting.

Appendix J: Commission Chair and Vice-Chair Terms and Vacancies

Officer Positions of the Ethics Commission

Wisconsin Statutes require the Commission to select a Chair. The process for selecting a Chair for the Ethics Commission is governed by WIS. STAT. § 15.06(2)(b)2. which reads:

The chairperson of the ethics commission shall be chosen from the members appointed under s. 15.62(1)(a)1. to 4. by affirmative vote of at least two-thirds of the commission members at the commission's first meeting every 2 years. The chairperson shall serve a 2-year term. The first chairperson shall be chosen from the commissioners affiliated with the same major political party. The major political party from which to select the first chairperson shall be determined by lot. The 2nd chairperson shall be chosen from the commissioners affiliated with the other major political party. Each subsequent chairperson shall be chosen from the commissioners affiliated with the 2 major political parties on a rotating basis.

The Chair of the Ethics Commission is responsible for leading each meeting of the Commission.

The Ethics Commission also established an officer position of Vice-Chair, to be selected from the opposite party of the Chair. The Vice-Chair is responsible for signing the minutes of each meeting of the Commission. The Vice-Chair may also lead a meeting of the Commission during a temporary absence of the Chair.

The Chair and Vice-Chair are jointly responsible for determining the agenda of each Commission meeting, in collaboration with the Administrator.

Terms of Commission Officers and Procedures for Addressing Vacancies

The Ethics Commission has established that each party will retain the position of Chair or Vice-Chair for a full two-year term. The Commission unanimously approved the following terms for the Commission Chair and Vice-Chair at the June 19, 2018, Commission Meeting. The Chair and Vice-Chair will serve a two-year term. Each term shall begin on July 1 of even numbered years, and end June 30 in the next even numbered year. After each term, the parties will switch retention of officer positions. Upon a vacancy in either the Chair or Vice-Chair positions, the Commission shall elect a successor to serve out the remainder of the term from the members appointed by the same party.

Appendix K: Administrative Suspension of Campaign Finance Registrants

The Ethics Commission is required by [WIS. STAT. § 19.47\(9\)\(a\)](#) to report adopted policies to the appropriate standing committees of the Legislature under [WIS. STAT. § 13.172\(3\)](#). During the 2023 Legislative Session, the Commission advocated for statutory authority to administratively terminate and suspend certain registrants. The purpose of this recommendation was to address administrative problems with non-responsive registrants. For more information about this recommendation, please see the Commission's 2023 Annual Agency Report. The recommendation became law in 2023 Wisconsin Act 120. It is now codified in [WIS. STAT. § 11.1305](#). At its meeting on August 5, 2025, the Ethics Commission adopted the following to establish internal policies and procedures for placing campaign finance registrants (*i.e.*, committees and conduits) on an administrative suspension status in order to minimize the requirements of staff to continually attempt to contact non-responsive registrants. This policy details how the Commission will exercise its authority under [WIS. STAT. § 11.1305\(2\)–\(5\)](#).

Administration Suspension Policy

The Commission may administratively suspend any registrant, provided that the requirements of [WIS. STAT. § 11.1305\(2\)](#) have been satisfied. Commission staff shall document all relevant communication attempts. Furthermore, Commission staff shall make reasonable efforts to find new contact information by consulting available data sources before placing a registrant on administrative suspension.

It is the policy of the Ethics Commission to place on administrative suspension as a matter of course any registrant who violates any provision of Chapter 11, whom the Commission has sued pursuant to [WIS. STAT. § 19.49\(1\)\(b\)](#), and against whom a default judgment has been rendered pursuant to [WIS. STAT. § 806.02](#). Commission staff shall report to the Commission at the next regular meeting any registrants placed under administrative suspension under this policy. Furthermore, if any other registrant has violated any provision of Chapter 11, Commission staff may present that registrant to the Commission if staff believe the matter merits administrative suspension. The Commission may then administratively suspend the registrant pursuant to [WIS. STAT. § 11.1305\(2\)\(a\)](#).

Similarly, if any other registrant has failed to respond within 180 days to a communication from the Commission requiring a response, Commission staff may present that registrant to the Commission. The Commission may then administratively suspend the registrant pursuant to [WIS. STAT. § 11.1305\(2\)\(b\)](#).

While under administrative suspension, the statute of limitations for any potential violations committed in the three years prior to the date of suspension is tolled pursuant to [WIS. STAT. § 11.1305\(5\)](#). If a registrant under administrative suspension later resumes contact with the Commission, staff shall present the registrant to the Commission. The Commission may then

reinstate the registrant and may pursue enforcement action for any potential violations committed before or after the date of administrative suspension. Enforcement action on any potential violations with a tolled statute of limitations must be brought within 12 months of reinstatement. An administratively suspended registrant may only be reinstated as provided by [WIS. STAT. § 11.1305\(3\)](#). An administratively suspended registrant may not file a termination report under [WIS. STAT. § 11.0105\(1\)\(a\)](#).

Appendix L: Agency Report Pursuant to Wis. Stat. § 230.215(4)- Flexible-time Work Schedules; Additional, Part-time Positions; and Other Alternative Work Patterns

Flexible-time Work Schedules

Due to the small staff size of the Commission, flexible scheduling is approved on an informal basis by the Commission's Administrator. The Commission's flexible scheduling includes options to work non-standard shifts if the employee can do so while complying with applicable employment laws. Additionally, the Commission's flexible scheduling includes the option for "flex time" in which an employee may work a longer number of hours on a day(s) during a pay period and "flex off" hours or even a whole day during that pay period.

Currently, several staff members use a non-standard, 5-day per week, schedule. Some members of staff may begin work before normal business hours begin and leave before the close of business. Other staff members may begin work after normal business hours begin. They would work appropriate hours after the close of business. Additionally, at least one staff member works a schedule involving 4, 10-hour, workdays per week. That individual then "flexes off" one day per week. Due to the small size of the Commission's staff, this flexible arrangement has worked well for staff and is easy to adjust as needed.

Part-time Employment

N/A.

Other Alternative Work Patterns

N/A.

Appendix M: Delegation of Authority to Issue Standard Settlements

The Ethics Commission is required by WIS. STAT. § 19.47(9)(a) to report adopted policies to the appropriate standing committees of the Legislature under WIS. STAT. § 13.172(3). At its December 8, 2020, meeting, the Ethics Commission unanimously adopted the following as permitted by WIS. STAT. § 19.49(2)(b)10. to authorize the Administrator to issue standard settlements pursuant to WIS. ADMIN. CODE § ETH 26. Nothing in this policy affects the rights of any person.

The Commission hereby delegates the authority to offer standard settlements pursuant to § ETH 26 to the Administrator as follows:

- The Administrator may offer settlements for late reports or late payment of fees once the deadline has passed. Any extenuating circumstances can be submitted as an appeal. Every appeal will be presented to the Commission at its next regularly scheduled meeting.
- For any other audit, the Administrator may offer settlements only if the person, committee, or principal:
 - Does not respond within 30 days, or
 - Admits the violation.
- If a response is received that disputes whether a violation occurred or requests the Commission's consideration, no standard settlement will be issued by the Administrator. The matter will be considered by the Commission at the next regularly scheduled meeting.
- If the Administrator has any doubt as to the resolution of a potential violation found in an audit, the matter will be presented to the Commission for its consideration at the next regularly scheduled meeting.
- The Administrator may only offer settlements with an aggregate financial component of \$2,500 or less. If the standard settlement schedule provides for a settlement with a financial component in excess of \$2,500, the matter must be referred to the Commission.

After this delegation, staff will use the following process:

- Staff will notify the person, committee, or principal of a potential violation.
- Staff will present the findings and response, if received, to the Administrator.
- The Administrator will decide consistent with the delegation above whether the matter should be considered by the Commission. If not, the Administrator may offer a standard settlement on behalf of the Commission.
- If the Administrator offers a standard settlement, the Administrator may direct staff to draft the settlement agreement and send it to the person, committee, or principal.
- Any settlement offered by the Administrator will be logged and tracked by the staff member conducting that audit.

- The Commission will be advised of all settlements offered by the Administrator as follows:
 - If a settlement is offered, accepted, and the matter is closed between regularly scheduled meetings, staff will prepare a memo that will apprise the Commission of the identity of the party to the settlement, the nature of the settlement, the amount of the settlement, the date the settlement was offered, and the date the settlement was closed.
 - If a settlement is offered but is not accepted before the next regularly scheduled Commission meeting, the settlement will be included in the Outstanding Settlements memorandum presented in Closed Session.

Anyone who receives a settlement offer from the Administrator may appeal. All appeals will be decided by the Commission. An appeal will be presented to the Commission at the next regularly scheduled meeting.

Appendix N: Administrative Suspension of Lobbying Principals

The Ethics Commission is required by [WIS. STAT. § 19.47\(9\)\(a\)](#) to report adopted policies to the appropriate standing committees of the Legislature under [WIS. STAT. § 13.172\(3\)](#). At its meeting on August 5, 2025, the Ethics Commission adopted the following to establish internal policies and procedures for placing lobbying principals on an administrative suspension status in order to minimize the requirements of staff to continually attempt to contact non-responsive principals. Nothing in this policy affects the registration effectiveness or rights of any principal.

Administration Suspension Policy

It is the policy of the Ethics Commission to place on administrative suspension any principal who violates any provision of subchapter III of Chapter 13, who fails to subsequently respond to Commission communications regarding that violation, and where further attempts to contact the principal are reasonably expected to be futile. Commission staff shall make reasonable efforts to find new contact information by consulting available data sources before placing a principal on administrative suspension.

If Commission staff has been unsuccessful in contacting a principal over a period of at least six consecutive months, staff need not continue to send a notice to the principal regarding any violations that may continue to occur while on administrative suspension. Commission staff shall document any such violations by a principal but need not include such principal in their regular audits and subsequent reports to the Commission. This policy does not relieve a principal of the duty to file reports when due or other obligations under state law.

If a principal who is placed on administrative suspension subsequently is located by Commission staff, or contacts Commission staff to return the principal to active status, the principal may be returned to active status if requested, but the Commission shall be notified at its next meeting so as to consider taking appropriate action on any violations that may have accrued by the principal while on administrative suspension.

Commission staff shall maintain a list of methods of contact to utilize before placing a principal on administrative suspension and document all attempts to contact a principal regarding placing them on administrative suspension. Commission staff shall report to the Commission at the next regular meeting any principals placed on administrative suspension since the last report.

Appendix O: Guidance Documents

This policy applies to the Commission's guidelines. It does not apply to other documents such as website manuals, emails, PowerPoint presentations, meeting memoranda, or opinions.

Guidance documents must be written in plain language with appropriate citations included via footnote. Guidance documents must be published for public comment no later than two weeks before all other meeting materials are publicly available. The Commission Administrator can request a shorter public comment period if there is good cause for the shorter period. The request must be approved by the Chair and Vice Chair. Comments received will be provided to the Commission. The comment period will apply to any new guidance document or any existing guidance document that staff believes needs revision.

Adopted guidance documents will be posted and remain on the Commission's website. The public is free to comment on these documents at any time after adoption. In response to public comment, staff can correct typographical errors and other technical errors. Any comment that, if addressed, would change the substance of a guidance document must be presented to the Commission for consideration. Upon receipt of the comment, staff will prepare a meeting memo addressing the comment for consideration at the next Commission meeting. If staff believes that a guidance document will be revised by the Commission based on the comment, staff will prepare a proposed revised version. The proposed revised version will be posted for additional public comment no later than two weeks prior to the publication of other materials for the next meeting unless a shorter time is approved by the Chair and Vice Chair. If staff does not anticipate that the Commission will revise the guidance document, no revision will be prepared. The comment will be added to the agenda for the next meeting for Commission consideration and direction.



Wisconsin Ethics Commission

Campaign Finance | Lobbying | Ethics
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(608) 266-8123 | ethics@wi.gov | <https://ethics.wi.gov>

DATE: For the Commission Meeting on October 20, 2026

TO: Members, Wisconsin Ethics Commission

FROM: Ethics Commission Staff

SUBJECT: Ethics Commission Staff Report

Commission Administration

General

The Wisconsin Ethics Commission's Biennial Budget Request was submitted by the due date. Consistent with the instructions from the Commission, the Request contained a series of decision items that are needed regardless of whether the Commission is going to be required to implement 2023 Wisconsin Act 126. It then contains decision items needed to implement 2023 Wisconsin Act 126. There is also a decision item to cover the increased costs of services received from the Department of Administration. Finally, there is a decision item for IT Cybersecurity needs. This decision item was created in consultation with the Department of Administration's Division of Enterprise Technology.

This summer the Commission's attorney resigned to take another position. Since then, staff has been recruiting the new attorney. The Commission was fortunate to have several very well-qualified attorneys apply for the position. The Commission Administrator and Assistant Administrator conducted 14 interviews for the position. Ultimately, the Administrator and Assistant Administrator selected Elizabeth Hartman. Her first day was October 5, 2026. It is also important to note that we will probably be hiring at least one more attorney position over the course of the next year. We hope that the candidates that were not selected will apply for future vacancies when they occur.

Training

Since the Commission's last meeting, Commission staff participated in two training sessions. On July 13th, Assistant Administrator Colette Greve presented a course at the University of Wisconsin – Green Bay's Wisconsin Municipal Clerks and Treasurers Institute. On August 18th, Administrator Carlton and Assistant Administrator Colette Greve presented an ethics training at the WMCA's Annual Conference.

Campaign Finance

All committees not claiming exemption for calendar year 2026 were required to file the 2026 July Continuing report, due July 15, 2026. There were approximately 1,400 committees required to file this report. A total of 1,196 committees have filed the report. Staff have sent notices and continue to remind those who still need to file.

Wisconsin Ethics Commissioners

Kathleen Bernier | Paul Higginbotham | Debra Kolste | Gerald Ptacek | Maryann Sumi | Andrew Weininger

Administrator

Daniel A. Carlton, Jr.

All candidates for the November 3, 2026, Election were required to file a Pre-Primary report by August 3, 2026. Candidates for state offices are not allowed to claim the exemption from filing, so all candidates registered for the election were required file. The only exceptions are independent candidates not on the Primary Ballot and candidates that failed to file the documents required to appear on the ballot. There were 316 candidates required to file. There were 298 candidates that filed the required report timely. There are 6 that have not yet filed. Twelve candidate committees filed late. The Pre-Primary report is also required to be filed by non-candidate committees that are supporting or opposing candidates in the November 2026 election. A total of 169 non-candidate committees have filed this report.

A 2026 September report was due September 30, 2026. This report is required of all candidates for the November 2026 election, as well as all committees and conduits that supported or opposed those candidates. In addition, all partisan office holders that are not running in 2026 are required to file unless they have claimed the exemption from filing reports. This would be all mid-term Senators, any incumbent not seeking re-election, as well as incumbent District Attorneys. There were 395 candidates required to file. Approximately 90% (357 of 395) of candidates have filed this report. Staff have sent reminders to those required to file and will continue to follow up until the reports are submitted.

There will be one more required report prior to the December meeting. This will be the 2026 Fall Pre-Election report. The same committees required to file the Pre-Primary report will be required to file the Pre-Election Report. The report will cover activity through October 19, 2026. The report is due October 26, 2026.

Lobbying

2025–2026 Legislative Session

The January-June 2026 Statement of Lobbying Activity and Expenditures (“SLAE”) was due on July 31, 2026, for 940 principals. All but 27 principals filed on time. As of September 10, 2026, 21 SLAEs remain outstanding.

Code of Ethics and Financial Disclosure

Annual 2026 Statement of Economic Interests

The annual 2026 Statement of Economic Interests (“SEI”) was due on April 30, 2026, for approximately 2,237 officials required to file. Of these, all but 73 filed on time. As of September 10, 2026, one SEI remains outstanding.

2026 Statement of Economic Interests for Candidates

The 2026 SEI for approximately 292 candidates who filed the other required paperwork for ballot access was due on June 4, 2026. One candidate failed to file on time.

State of Wisconsin Investment Board Quarterly Reports

The SWIB Quarterly Report for the first quarter of 2026, which covers from April to June, was due for 52 filers on July 31, 2026. All but one official filed on time. No reports are outstanding. The SWIB Quarterly

Report for the third quarter of 2026, which covers from July to September, will be due on October 30, 2026.

