



# Independent Expenditures

7/21/2017

## Independent Expenditure Disclosure Requirements



Independent expenditures refer to money spent on political communications, such as television, radio advertisements or direct mail, that expressly advocate the election, passage or defeat of an identified candidate or measure. Unlike contributions and campaign-related expenditures, independent expenditures are not coordinated with the candidate's campaign, or any agent or authorized committee of the candidate or political committee supporting or opposing a measure. They also are not determined with the cooperation, consultation, or prior consent of the campaigns, either.

The U.S. Supreme Court has held that independent expenditures do not pose a corruptive threat because there is no coordination with the candidates and cannot be limited in the manner that contributions to candidates and campaign-related expenditures can be, irrespective of who is making the independent expenditure. Groups may raise and spend unlimited sums of money for the sole purpose of making independent expenditures to support or oppose political candidates.

While states cannot impose dollar limits on independent expenditures, courts have upheld laws requiring persons or groups to disclose independent expenditures on the basis that disclosure offers valuable information to the public for "traditional" 527 independent expenditure groups. 49 states necessitate some degree of independent expenditure reporting, with Indiana being the exception.

Among states that require independent expenditure reporting, there is considerable variation in reporting requirements. Some obligate groups making independent expenditures to file continuous reports in accordance with a pre-determined schedule. Other states require reporting based on when a person or group's spending has exceeded a specific dollar amount. Most states use a combination of these two reporting methods, with the applicable requirements dependent on who is making the independent expenditure.

NCSL has compiled a comprehensive outline of independent expenditure reporting for all 50 states. The 2018 chart is available [here](#).

**NOTE: Please note the summaries should be used for general informational purposes and are never intended as a legal reference. NCSL is unable to aid, advise or answer questions regarding individual cases. Thank you.**

For more information, contact NCSL's elections team at [elections-info@ncsl.org](mailto:elections-info@ncsl.org) or 303-364-7700.