

Kansas Administrative Regulations

Kansas Public Disclosure Commission

Article 27.—Accounts and Records

19-27-2. Contributions and other receipts.

(a) Each treasurer shall maintain a complete record of all contributions as follows:

(1) A detailed account of all contributions, including tickets or admissions to testimonials or other political events, that includes the following:

(A) The full name and address of the person making the contribution;

(B) the occupation of each individual contributor who contributes more than \$150 or, if the individual contributor is not employed, the occupation of the contributor's spouse;

(C) a description of the contribution as cash, check, in-kind, or loan, including the rate of interest, term, guarantor, and endorser;

(D) the date received;

(E) the amount; and

(F) the cumulative amount given by the contributor that is allocable to the primary or general election period;

(2) the date, the amount, and a description of each contribution of \$10 or less for which the name and address of the contributor is not known, subject to the limitations of K.S.A. 25-4154 and amendments thereto; and

(3) the aggregate total of all contributions received as the proceeds from the sale of political materials and the date of each sale and a description of the materials sold.

(b) Each treasurer shall keep an account of all other receipts, including the following:

(1) The full name and mailing address of a person making the payment;

(2) a description of the other receipt indicating whether the receipt is a rebate, refund, or other miscellaneous receipt;

(3) the date received; and

(4) the amount of the receipt.

(c) Each treasurer shall perform one of the following:

(1) Photocopy each contribution or other receipt in the form of a check, money order, or similar instrument in the amount of \$50 or more and keep all deposit slips with the photocopies of the checks to which the deposit slips relate; or

(2) at the request of the commission, arrange with a depository or other person to provide the commission with these photocopies at the treasurer's expense. In addition, when necessary, each treasurer shall arrange with the treasurer's depository to permit the commission access to the depository's records of any contributions or other receipt in the form of a check, money order, or similar instrument at the treasurer's expense.

(d) Cash and in-kind contributions and other cash and in-kind receipts in an amount of \$10 or more shall be accounted for by written receipt, the original of which shall be kept by the treasurer. These receipts shall include the full name and address of the person making the contribution or payment, the date, and the amount. Each receipt shall be signed by the treasurer or the treasurer's agent. If the contribution is an in-kind contribution, a complete description shall be attached to the receipt.

(e) All treasurers or committees that use online merchant account providers or maintain a payroll deduction, dues, checkoff, or comparable system for political contributions shall keep sufficient supporting documentation to fully substantiate each contribution or transfer to the committee.

(Authorized by K.S.A. 2007 Supp. 25-4119a; implementing K.S.A. 25-4147, K.S.A. 2007 Supp. 25-4148, and K.S.A. 25-4148a; effective, E-76-56, Nov. 26, 1975; effective, E-77-20, May 1, 1976; effective Feb. 15, 1977; amended, E-77-29, June 3, 1976; amended, E-77-47, Sept. 30, 1976; amended, E-79-24, Sept. 21, 1978; amended May 1, 1979; amended May 1, 1980; amended May 1, 1981; amended May 1, 1982; amended June 22, 1992; amended July 18, 2008.)

***** Authenticated Kansas Administrative Regulation *****