

Subject Political Contribution Refund

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Overview

This bill modifies the political contribution refund program to, among other things, provide an option for a claim to be submitted using an electronic filing system. Under current law, claims are submitted and processed using hard copy receipts and other related paperwork.

Summary

Section	Description
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1	Data privacy related to electronic reporting system.
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Permits the Campaign Finance and Public Disclosure Board to access certain types of data entered by campaign treasurers into the electronic reporting system provided by the board, and share it with the commissioner of revenue.

Under current law, data in the system may not be accessed by the board for any purpose without consent. This section would permit the board to access the data for the purpose of administering the political contribution refund program. Any data accessed, used, or maintained by the board based on this authority is classified as nonpublic or private data.

This section is effective January 1, 2027.

2	Refund receipt forms; penalty.
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Requires the Campaign Finance and Public Disclosure Board to provide electronic receipts, rather than paper receipts, to political parties and candidates eligible to participate in the political contribution refund program. Specific details regarding when the receipt may be issued, and what it must contain, are also provided.

A political party is allowed to provide a printed copy of the electronic receipt to the contributor. The receipt is used by the contributor to claim the political contribution refund.

Section	Description
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	At least once a week, the board is required to provide a receipt validation report to the commissioner of revenue. Specific items that must be reported are specified in the bill.
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	A receipt validation report and a receipt validation number are nonpublic data and private data on individuals.
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	This section is effective for contributions made on or after December 31, 2026.
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3	Refund of contributions to political parties and candidates.
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	Provides a number of amendments to the law governing the processing of political refund contribution claims, to reflect the electronic filing system required by this bill. Among the changes, the commissioner is prohibited from issuing a refund, whether in one payment or in aggregate, to a taxpayer if the refund exceeds the maximum refund amount permitted by law. A refund claim may be submitted using an electronic filing system established by the commissioner, or by a paper form.
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4	Appropriation.
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	Provides appropriations to the commissioner of revenue to establish and implement the electronic filing system required by the bill.
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