

REFERENCE TITLE: campaign finance; aggregate report; amount

State of Arizona
Senate
Fifty-seventh Legislature
Second Regular Session
2026

SB 1006

Introduced by
Senator Kavanagh

AN ACT

AMENDING SECTION 16-926, ARIZONA REVISED STATUTES; RELATING TO CAMPAIGN CONTRIBUTIONS AND EXPENSES.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:

2 Section 1. Section 16-926, Arizona Revised Statutes, is amended to
3 read:

4 16-926. Campaign finance reports; contents

5 A. A committee shall file campaign finance reports with the filing
6 officer. The secretary of state's instructions and procedures manual
7 adopted pursuant to section 16-452 shall prescribe the format for all
8 reports and statements.

9 B. A campaign finance report shall set forth:

10 1. The amount of cash on hand at the beginning of the reporting
11 period.

12 2. Total receipts during the reporting period, including:

13 (a) An itemized list of receipts in the following categories,
14 including the source, amount and date of receipt, together with the total
15 of all receipts in each category:

16 (i) Contributions from in-state individuals whose contributions
17 exceed ~~\$100~~ \$200 for that election cycle, including identification of the
18 contributor's occupation and employer. Notwithstanding section 16-901,
19 paragraph 29, subdivision (a), a person whose residential address is
20 protected from public disclosure pursuant to section 16-153 is not required
21 to disclose the person's residential address and shall instead provide an
22 alternate mailing address. **FOR ANY IN-STATE INDIVIDUAL WHOSE CONTRIBUTIONS**
23 **ARE \$200 OR LESS FOR THAT ELECTION CYCLE, THE CAMPAIGN FINANCE REPORT MAY**
24 **SPECIFY THE CONTRIBUTOR'S NAME, OCCUPATION AND EMPLOYER ONLY IF THE**
25 **CONTRIBUTOR HAS CONSENTED TO THAT DISCLOSURE.**

26 (ii) Contributions from out-of-state individuals, including
27 identification of the contributor's occupation and employer.

28 (iii) Contributions from candidate committees.

29 (iv) Contributions from political action committees.

30 (v) Contributions from political parties.

31 (vi) Contributions from partnerships.

32 (vii) For a political action committee or political party,
33 contributions from corporations and limited liability companies, including
34 identification of the corporation's or limited liability company's file
35 number issued by the corporation commission.

36 (viii) For a political action committee or political party,
37 contributions from labor organizations, including identification of the
38 labor organization's file number issued by the corporation commission.

39 (ix) For a candidate committee, a candidate's contribution of
40 personal monies.

41 (x) All loans, including identification of any endorser or guarantor
42 other than a candidate's spouse, and the contribution amount endorsed or
43 guaranteed by each.

44 (xi) Rebates and refunds.

45 (xii) Interest on committee monies.

1 (xiii) The fair market value of in-kind contributions received.
2 (xiv) Extensions of credit that remain outstanding, including
3 identification of the creditor and the purpose of the extension.
4 (b) The aggregate amount of contributions from all in-state
5 individuals whose contributions do not exceed ~~\$100~~ \$200 for the election
6 cycle AND WHO HAVE NOT CONSENTED TO BE IDENTIFIED IN THE CAMPAIGN FINANCE
7 REPORT.
8 3. An itemized list of all disbursements in excess of \$250 during
9 the reporting period in the following categories, including the recipient,
10 the recipient's address, a description of the disbursement and the amount
11 and date of the disbursement, together with the total of all disbursements
12 in each category:
13 (a) Disbursements for operating expenses.
14 (b) Contributions to candidate committees.
15 (c) Contributions to political action committees.
16 (d) Contributions to political parties.
17 (e) Contributions to partnerships.
18 (f) For a political action committee or political party,
19 contributions to corporations and limited liability companies, including
20 identification of the corporation's or limited liability company's file
21 number issued by the corporation commission.
22 (g) For a political action committee or political party,
23 contributions to labor organizations, including identification of the labor
24 organization's file number issued by the corporation commission.
25 (h) Repayment of loans.
26 (i) Refunds of contributions.
27 (j) Loans made.
28 (k) The value of in-kind contributions provided.
29 (l) Independent expenditures that are made to advocate the election
30 or defeat of a candidate, including identification of the candidate, office
31 sought by the candidate, election date, mode of advertising and
32 distribution or publication date.
33 (m) Expenditures to advocate the passage or defeat of a ballot
34 measure, including identification of the ballot measure, ballot measure
35 serial number, election date, mode of advertising and distribution or
36 publication date.
37 (n) Expenditures to advocate for or against the issuance of a recall
38 election order or for the election or defeat of a candidate in a recall
39 election, including identification of the officer to be recalled or
40 candidate supported or opposed, mode of advertising and distribution or
41 publication date.
42 (o) Any other disbursements or expenditures.
43 4. The total sum of all receipts and disbursements for the reporting
44 period.

1 5. A certification by the committee treasurer, issued under penalty
2 of perjury, that the contents of the report are true and correct.

3 C. For the purposes of reporting under subsection B of this section:

4 1. A contribution is deemed to be received either on the date the
5 committee knowingly takes possession of the contribution or the date of the
6 check or credit card payment. For an in-kind contribution of services, the
7 contribution is deemed made either on the date the services are performed
8 or the date the committee receives the services.

9 2. An expenditure or disbursement is deemed made either on the date
10 the committee authorizes the monies to be spent or the date the monies are
11 withdrawn from the committee's account. For a transaction by check, the
12 expenditure or disbursement is deemed made on the date the committee signs
13 the check. For a credit card transaction on paper, the expenditure or
14 disbursement is deemed made on the date the committee signs the
15 authorization to charge the credit card. For an electronic transaction, an
16 expenditure or disbursement is deemed made on the date the committee
17 electronically authorizes the charge. For an agreement to purchase goods
18 or services, the expenditure or disbursement is deemed made either on the
19 date the parties enter into the agreement or the date the purchase order is
20 issued.

21 3. A committee may record its transactions using any of the methods
22 authorized by this subsection but for each type of contribution,
23 expenditure or disbursement made or received, the committee shall use a
24 consistent method of recording transactions throughout the election cycle.

25 D. The amount of an in-kind contribution of services shall be equal
26 to the usual and normal charges for the services on the date performed.

27 E. If any receipt or disbursement is earmarked, the committee shall
28 report the identity of the person to whom the receipt or disbursement is
29 earmarked.

30 F. Candidate committee reports shall be cumulative for the election
31 cycle to which they relate. Political action committee and political party
32 reports shall be cumulative for a two-year election cycle ending in the
33 year of a statewide general election. If there has been no change during
34 the reporting period in an item listed in the immediately preceding report,
35 only the amount need be carried forward.

36 G. For a political action committee that receives individual
37 contributions through a payroll deduction plan, that committee is not
38 required to separately itemize each contribution received from the
39 contributor during the reporting period. In lieu of itemization, the
40 committee may report all of the following:

41 1. The aggregate amount of contributions received from the
42 contributor through the payroll deduction plan during the reporting period.

43 2. The individual's identity.

44 3. The amount deducted per pay period.

1 H. An entity that makes independent expenditures or ballot measure
2 expenditures in excess of \$1,000 during a reporting period shall file an
3 expenditure report with the filing officer for the applicable reporting
4 period. Expenditure reports shall identify the candidate or ballot measure
5 supported or opposed, office sought by the candidate, if any, election
6 date, mode of advertising and first date of publication, display, delivery
7 or broadcast of the advertisement.