

House Engrossed Senate Bill
campaign finance; aggregate report; amount

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

SENATE BILL 1006

AN ACT

AMENDING SECTIONS 16-926 AND 16-931, 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.

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

25 (iii) Contributions from candidate committees.

26 (iv) Contributions from political action committees.

27 (v) Contributions from political parties.

28 (vi) Contributions from partnerships.

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

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

36 (ix) For a candidate committee, a candidate's contribution of
37 personal monies.

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

41 (xi) Rebates and refunds.

42 (xii) Interest on committee monies.

43 (xiii) The fair market value of in-kind contributions received.

44 (xiv) Extensions of credit that remain outstanding, including
45 identification of the creditor and the purpose of the extension.

1 (b) The aggregate amount of contributions from all in-state
2 individuals whose contributions do not exceed ~~\$100~~ \$200 for the election
3 cycle.

4 3. An itemized list of all disbursements in excess of \$250 during
5 the reporting period in the following categories, including the recipient,
6 the recipient's address, a description of the disbursement and the amount
7 and date of the disbursement, together with the total of all disbursements
8 in each category:

9 (a) Disbursements for operating expenses.

10 (b) Contributions to candidate committees.

11 (c) Contributions to political action committees.

12 (d) Contributions to political parties.

13 (e) Contributions to partnerships.

14 (f) For a political action committee or political party,
15 contributions to corporations and limited liability companies, including
16 identification of the corporation's or limited liability company's file
17 number issued by the corporation commission.

18 (g) For a political action committee or political party,
19 contributions to labor organizations, including identification of the labor
20 organization's file number issued by the corporation commission.

21 (h) Repayment of loans.

22 (i) Refunds of contributions.

23 (j) Loans made.

24 (k) The value of in-kind contributions provided.

25 (l) Independent expenditures that are made to advocate the election
26 or defeat of a candidate, including identification of the candidate, office
27 sought by the candidate, election date, mode of advertising and
28 distribution or publication date.

29 (m) Expenditures to advocate the passage or defeat of a ballot
30 measure, including identification of the ballot measure, ballot measure
31 serial number, election date, mode of advertising and distribution or
32 publication date.

33 (n) Expenditures to advocate for or against the issuance of a recall
34 election order or for the election or defeat of a candidate in a recall
35 election, including identification of the officer to be recalled or
36 candidate supported or opposed, mode of advertising and distribution or
37 publication date.

38 (o) Any other disbursements or expenditures.

39 4. The total sum of all receipts and disbursements for the reporting
40 period.

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

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

44 1. A contribution is deemed to be received either on the date the
45 committee knowingly takes possession of the contribution or the date of the

1 check or credit card payment. For an in-kind contribution of services, the
2 contribution is deemed made either on the date the services are performed
3 or the date the committee receives the services.

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

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

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

22 E. If any receipt or disbursement is earmarked, the committee shall
23 report the identity of the person to whom the receipt or disbursement is
24 earmarked.

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

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

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

38 2. The individual's identity.

39 3. The amount deducted per pay period.

40 H. An entity that makes independent expenditures or ballot measure
41 expenditures in excess of \$1,000 during a reporting period shall file an
42 expenditure report with the filing officer for the applicable reporting
43 period. Expenditure reports shall identify the candidate or ballot measure
44 supported or opposed, office sought by the candidate, if any, election

1 date, mode of advertising and first date of publication, display, delivery
2 or broadcast of the advertisement.

3 Sec. 2. Section 16-931, Arizona Revised Statutes, is amended to
4 read:

5 16-931. Biennial adjustments; committee registration;
6 contribution limits

7 A. In January of each odd-numbered year, the secretary of state
8 shall ~~increase~~:

9 1. INCREASE the committee registration thresholds specified in
10 section 16-905, subsections A and C by ~~one hundred dollars~~ \$100.

11 2. INCREASE the contribution limits specified in article 1.2 of
12 this chapter by ~~one hundred dollars~~ \$100.

13 3. ADJUST TO THE NEAREST DOLLAR THE DOLLAR AMOUNTS PRESCRIBED IN
14 SECTION 16-926, SUBSECTION B, PARAGRAPH 2, SUBDIVISION (a), ITEM (i) AND
15 SUBDIVISION (b) RELATING TO CONTRIBUTIONS FROM IN-STATE INDIVIDUALS BY THE
16 TWO-YEAR PERCENTAGE CHANGE IN THE CONSUMER PRICE INDEX FOR ALL URBAN
17 CONSUMERS, PHOENIX-MESA-SCOTTSDALE, PUBLISHED BY THE UNITED STATES
18 DEPARTMENT OF LABOR, BUREAU OF LABOR STATISTICS.

19 B. The secretary of state shall publish the revised amounts and
20 make the amounts available to election officials, candidates, committees
21 and the public.