

DEPARTMENT OF STATE

ELECTIONS & CAMPAIGN FINANCE

CAMPAIGN FINANCE REPORTS, CONTRIBUTIONS, AND EXPENDITURES

(By authority conferred on the secretary of state by section 15 of the Michigan campaign finance act, 1976 PA 388, MCL 169.215)

PART 1. REPORTING

R 168.351 Definitions.

Rule 1. (1) As used in these rules:

(a) “Act” means the Michigan campaign finance act, 1976 PA 388, MCL 169.201 to MCL 169.282.

(b) “Department” means the department of state, bureau of elections.

(c) “Joint fundraiser” means a fundraiser held by a committee with 1 or more persons other than an individual. The fundraiser triggers joint fundraising reporting obligations under section 44 of the act, MCL 169.244.

(d) “Late contribution report” means the report required by section 32 of the act, MCL 169.232. Also known as a 48-hour report or immediate contribution report.

(2) The terms defined in the act have the same meaning when used in these rules.

History: 2026 MR 11, Eff. June 15, 2026.

R 168.352 Submission and timeliness.

Rule 2. (1) For reports filed with the department both of the following apply:

(a) If filing via paper, only the original is required.

(b) Except for the statement of organization, if filing electronically, no paper copy is required.

(2) For reports filed with the county clerk, filers may consult the filer’s applicable county clerk.

(3) Timeliness for paper filings is as follows:

(a) Any statements that are hand delivered or sent by first-class mail must reach the appropriate filing official before 5:00 p.m. on the due date. The postmark for first-class mail does not guarantee timeliness of the filing.

(b) Timeliness for registered, certified mail, express, or other overnight delivery service is provided in section 16(9) of the act, MCL 169.216. If the filing is lost in the mail, the committee shall provide a copy of the mail receipt and a copy of the lost statement.

History: 2026 MR 11, Eff. June 15, 2026.

R 168.353 Recording and reporting contributions from same contributor.

Rule 3. A committee treasurer shall record and report each contribution from the same contributor under the identical name used to record the original contribution.

History: 2026 MR 11, Eff. June 15, 2026.

R 168.354 Reporting unpaid debts.

Rule 4. An unpaid debt of a committee must be reported until paid or discharged.

History: 2026 MR 11, Eff. June 15, 2026.

R 168.355 Reporting expenditure; notation on receipt or cancelled check.

Rule 5. A notation stating the purpose of the expenditure must be included with any receipt, credit card statement, record of electronic payment, such as transaction history in a software program designed to allow the sending and receiving of money, or cancelled check, or any copy of the materials that are used to vouch for an expenditure.

History: 2026 MR 11, Eff. June 15, 2026.

R 168.356 Cash or cash equivalents on hand following election; reporting.

Rule 6. (1) The cash on hand at the beginning of an accounting period must be part of the aggregate receipts for the next ensuing election, but need not be further itemized.

(2) A committee shall not qualify for a reporting waiver if the committee has cash on hand in excess of the amount specified in section 24(5) or 24(6) of the act, MCL 169.224, as applicable to the committee.

(3) As used in this rule and R 168.376, “cash” includes donations received by cash, credit card, or other electronic payment.

History: 2026 MR 11, Eff. June 15, 2026.

R 168.357 Reporting social media expenditures.

Rule 7. (1) A committee using paid social media communications shall do both of the following:

(a) Report the maximum authorized expenditure as the expenditure amount.

(b) Indicate as the date of expenditure the date the committee agrees to pay for the social media communications.

(2) If the amount expended is less than the maximum authorized expenditure, the committee may amend the statement.

History: 2026 MR 11, Eff. June 15, 2026.

R 168.358 Joint fundraising; general; written agreement.

Rule 8. (1) A committee may hold a joint fundraiser with 1 or more persons, other than an individual, as long as the percentage of the receipts received and expenditures made in connection with the event do not exceed any applicable contribution limit or allow for any prohibited contributions to any of the participants.

(2) Before the date of a joint fundraiser, participants must sign a written agreement, and a copy of the agreement must be retained with each committee's records for 5 years and available on request. The written agreement must do all of the following:

(a) Describe as a percentage of what each participant's receipt and expenditure share is, subject to limitations in the act, using either of the following breakdowns:

(i) Joint fundraisers between candidate committees or any committee type that has a contribution limit must share receipts and expenditures proportionately, so that the committee's expenditures are an equivalent percentage to that committee's contributions and other receipts.

(ii) Committee types that are allowed to receive unlimited contributions and contribute to each other, such as political action committees and political party committees or independent expenditure committees and ballot question committees, can share receipts and expenditures disproportionately.

(b) Specify whether each committee will pay the committee's proportional share when each expenditure is made or 1 participant will make all the expenditures and receive reimbursement, within a reasonable amount of time as specified in the agreement, from the other participants for the participant's proportional share of the expenditure.

(c) Designate a joint account established in a bank, credit union, or savings and loan association that will be used as the committee's secondary depository for the joint fundraiser.

History: 2026 MR 11, Eff. June 15, 2026.

R 168.359 Joint fundraising; treasurer or designated record keeper requirements.

Rule 9. (1) The treasurer or designated record keeper of a committee participating in a joint fundraiser shall do both of the following regarding receipts:

(a) To fulfill the recording requirement, each participating committee shall include in the participating committee's records both the full amount of any receipt received and the proportional share that will be transferred associated with the joint fundraiser.

(b) To fulfill the reporting requirement, each participating committee shall only disclose the amount of the participating committee's proportional share received, not the full amount received, on the corresponding campaign statement.

(2) The treasurer or designated record keeper of a committee participating in a joint fundraiser shall do both of the following regarding expenditures:

(a) If the committees agree to each pay the proportional share when each expenditure is made, both of the following:

(i) To fulfill the recording requirement, each participating committee shall include in the participating committee's records both the full amount of any expenditure and the proportional share that it will make according to the joint fundraiser agreement.

(ii) To fulfill the reporting requirement, each participating committee shall only disclose the amount of the participating committee's proportional share, not the full amount of the

expenditure, on the corresponding campaign statement, including a description that makes it clear it is a joint fundraiser expense.

(b) If the committees agree that 1 participant will make all of the expenditures and receive reimbursement, within a reasonable amount of time as specified in the agreement, from the other participants for the participant's proportional share of the expenditure, both of the following:

(i) To fulfill the recording requirement, each participating committee shall include in the participating committee's records both the full amount of any expenditure and the proportional share that it will make according to the joint fundraiser agreement.

(ii) To fulfill the reporting requirement, the committee designated to make all of the expenditures shall disclose the full amount of each expenditure that is associated with the joint fundraiser on the corresponding campaign statement with a description that makes it clear that it is a joint fundraiser expense. In addition, this committee shall also report "Other Receipts" received from each of the other participating committees with a description that makes it clear that it is a reimbursement for a joint fundraiser expense.

History: 2026 MR 11, Eff. June 15, 2026.

R 168.360 Late contributions; late contribution report.

Rule 10. (1) All types of contributions that meet the definition of contribution in section 4 of the act, MCL 169.204, must be reported in the late contribution report. This includes contributions of money, loans, and in-kind contributions of goods or services.

(2) A late contribution report must be filed with the same filing official that accepted the committee's statement of organization. State-level committees shall file with the department and local-level committees shall file with the applicable county clerk.

(3) The filing official shall receive the late contribution report within 48 hours after the committee's receipt of the contribution. A contribution is received by a committee on the date that the monetary funds, written instrument, or in-kind contribution of goods from the contributor have come into the physical possession of the committee treasurer, designated record keeper, or other person acting as an agent of the committee.

(4) The late contribution report and campaign statement must indicate the same date of receipt for the late contribution.

(5) A reporting waiver does not exempt a committee from filing a late contribution report.

History: 2026 MR 11, Eff. June 15, 2026.

PART 2. CONTRIBUTIONS

R 168.361 In-kind contributions.

Rule 11. (1) The value of an in-kind contribution is the amount that could usually be received in the open market for goods and services. The value of an in-kind contribution that is loaned or allowed to be used is the fair market rental value of the item or services.

(2) A committee that is charged less than the fair market value or fair rental value of an item or services shall report the difference between the amount charged and the fair market value or fair rental value as an in-kind contribution.

History: 2026 MR 11, Eff. June 15, 2026.

R 168.362 Online contributions; contributions by credit card.

Rule 12. (1) Online contributions must be reported as being received on the day the electronic contribution is made to the online service provider regardless of whether the contribution has been received. These contributions must be itemized.

(2) Any fees associated with using this service must be reported as an expenditure and not deducted from the contribution amount.

(3) If receiving a payment by credit card:

(a) The candidate shall report the service charge as a campaign expenditure.

(b) A committee shall report the service charge as an expenditure if paid from the campaign account or as an in-kind contribution received from the committee's associated organization.

History: 2026 MR 11, Eff. June 15, 2026.

R 168.363 Prohibited contributions; cryptocurrency.

Rule 13. (1) A committee shall not accept cryptocurrency contributions. Because cryptocurrency does not have ascertainable monetary value and is generally anonymous, it is not a valid contribution under section 4 of the act, MCL 169.204.

(2) Cryptocurrency is not a valid secondary depository under section 21 of the act, MCL 169.221.

History: 2026 MR 11, Eff. June 15, 2026.

R 168.364 Prohibited contributions; corporate contributions.

Rule 14. A corporation is prohibited from making a contribution to a committee with the exception of independent expenditure committees and ballot question committees. A corporation may make an independent expenditure.

History: 2026 MR 11, Eff. June 15, 2026.

R 168.365 Prohibited contributions; directed contributions.

Rule 15. Subject to R 168.358 or R 168.319, a person shall not make a contribution to another person with the agreement or arrangement that the person receiving the contribution must transfer that contribution to a particular person.

History: 2026 MR 11, Eff. June 15, 2026.

R 168.366 Contribution; partnerships; reporting.

Rule 16. (1) A contribution drawn on a partnership account must be attributed to the partners as individuals, and not to the partnership, if the contribution is accompanied by a written statement containing the name and address of each contributing partner and the amount of each partner's contribution. The statement must include the occupation, employer, and principal place of business of each individual who is a member of the partnership and contributed \$100.01 or more for that election.

(2) A committee that receives a written statement attributing a partnership contribution to the partners as individuals shall report the contribution as if the committee had received a separate contribution from each individual.

History: 2026 MR 11, Eff. June 15, 2026.

R 168.367 Transfer of funds; state or local candidate committee to state or local candidate committee of the same candidate.

Rule 17 (1) Transfers from 1 state or local candidate committee to another state or local candidate committee of the same candidate are contributions, and unexpended funds may be transferred if both of the following apply:

(a) The contribution limits for the candidate committee receiving the funds are equal to or greater than the contribution limits for the candidate committee transferring the funds.

(b) The candidate committees are simultaneously held by the same person.

(2) If the candidate is not a term-limited officeholder and the transferring committee raises the funds after the candidate has formed or was required to have formed a new candidate committee to run for a different office, an acceptable accounting method must be used to identify the persons that contributed the transferred funds and the amount of each person's contribution. The amount attributed to each person must be counted towards that person's contribution limit to the candidate committee receiving the transferred funds. The preferred accounting method to be used is Last-In-First-Out, or "LIFO". Other proposed accounting methods must first be submitted to the department for approval.

(3) If the candidate is a term-limited officeholder and the transferring committee raises funds after the general election at which the officeholder was elected to the officeholder's final term of office, an acceptable accounting method must be used to identify the persons who contributed the transferred funds and the amount of each person's contribution. The amount attributed to each person must be counted towards that person's contribution limit to the candidate committee receiving the transferred funds. The preferred accounting method is LIFO. Other proposed accounting methods must first be submitted to the department for approval.

(4) Contributions received by a committee during a previous election cycle do not have to be itemized and may be transferred as a lump sum.

(5) An otherwise-eligible transfer under this rule is prohibited if it would result in an excess contribution.

(6) Outstanding debt must not be transferred from 1 candidate committee to another candidate committee. Debt must be paid or, if it qualifies, forgiven before dissolution of a committee.

History: 2026 MR 11, Eff. June 15, 2026.

R 168.368 Transfer of funds; federal candidate committee to state or local candidate committee of the same candidate.

Rule 18. (1) Transfers from a federal candidate committee to a state or local candidate committee of the same candidate are contributions, and unexpended funds may be transferred if all of the following apply:

(a) Federal law and rules allow for the transfer.

(b) The contribution limits for the state or local candidate committee receiving the funds are equal to or greater than the contribution limits for the federal candidate committee transferring the funds.

(c) The funds coming from the federal candidate committee have been raised in compliance with the act. This means that if the federal committee has received prohibited funds, such as non-affirmative consent funds or corporate funds, those contributions must be segregated by a reasonable accounting method and are not eligible to be transferred to the state or local candidate committee.

(2) The transferring federal candidate committee shall report the transfer of funds as required by federal law. The recipient state or local candidate committee shall report the transferred funds as follows:

(a) If the funds were raised by the federal candidate committee after the candidate formed or was required to have formed a new candidate committee to run for state or local office and therefore required to be itemized, the committee shall report receipt of the transferred funds by attributing each of the original contributors, the amount from each person, and the date of the transfer as the date of the contribution on the designated schedule. A letter must be submitted with the campaign statement detailing which contributions have been transferred and showing the original contribution dates reported in the transferring committee's campaign statements. An attached document or file, such as an Excel spreadsheet, can be used to provide this information.

(b) If the funds are not required to be itemized and attributed to a specific contributor, the state or local candidate committee reports receipt of the transferred amount as a lump sum on the designated schedule. The source of the other receipt must be reported as the transferring committee and the type of receipt must be indicated as "Other: transfer of unexpended funds" with the date and amount of the transfer.

History: 2026 MR 11, Eff. June 15, 2026.

R 168.369 Transfer of funds; prohibited.

Rule 19. (1) Because a federal candidate committee is not considered a candidate committee under the act, unexpended funds must not be transferred from a state or local candidate committee to a federal candidate committee of the same candidate.

(2) As provided in section 71 of the act, MCL 169.271, a state or local candidate committee shall not transfer funds from a state or local candidate committee to a state or local candidate committee if the candidates are different candidates.

History: 2026 MR 11, Eff. June 15, 2026.

R 168.370 Printed material or online advertising or other campaign media; identification or disclaimer; exemption.

Rule 20. (1) Printed material having reference to an election, a candidate, or a ballot question must bear the identification or disclaimer, or both, provided in section 47 of the act, MCL 169.247, in a place and in a print clearly visible to and readable by an observer, as provided in subrule (2) of this rule. Printed material includes online advertising if the material is produced or promoted for a fee on a website or digital device, application, service, or platform. Other mediums used for campaign purposes, including campaign text messages, must clearly and unequivocally include the identification or disclaimer, or both, provided in section 47 of the act, MCL 169.247.

(2) The identification required by section 47 of the act, MCL 169.247, for printed material must include the words "Paid for by," followed by the full name of the person or committee paying for the printed material and either of the following:

(a) The person's or committee's full mailing address.

(b) The person's or committee's full web address if the full mailing address of the person or committee paying for the printed material appears on the homepage of the web address provided.

(3) If a disclaimer is required, the identification statement must be followed by the phrase, "Not authorized by any candidate committee."

(4) Printed material may be exempted from the identification or disclaimer requirement, or both, if the size of the item makes it unreasonable to add the identification, disclaimer, or both. Size exemptions apply as follows:

(a) Printed material with a surface area of 4 square inches or less is exempt from the identification or disclaimer requirement, or both, as the size makes it unreasonable for inclusion.

(b) For printed material with a surface area of more than 4 square inches where the person or committee seeks an exemption, the request for an exemption must be submitted in writing to the department, describe the printed material for which the exemption is sought, and provide the rationale for the exemption. The request must be made available for public inspection within 2 business days after its receipt. An interested person may submit written comments regarding the request to the department no later than 5 business days after the request is made available to the public. The secretary, or the secretary's designee, shall provide a final response to the requester no later than 5 business days after the closing of public comments. The secretary, or the secretary's designee, may extend this deadline by 10 business days on the showing of good cause.

History: 2026 MR 11, Eff. June 15, 2026.

PART 3. EXPENDITURES

R 168.371 Advocacy standards in election communications.

Rule 21. (1) A communication is an expenditure if it in express words advocates the election or defeat of a clearly identified candidate as provided in section 6(2)(j) of the act, MCL 169.206.

(2) A communication is an expenditure if it supports or opposes a ballot question by name or clear inference as provided in section 6(2)(b) of the act, MCL 169.206. A communication supports or opposes a ballot question by name or clear inference for purposes of this subrule if either of the following apply:

(a) It in express words advocates for the election or defeat of the ballot question, regardless of when the communication is made.

(b) It refers by name or clear inference to a ballot question with words of support or opposition, it is targeted to the relevant electorate, and it is made within 60 days before an election at which the ballot question is considered by electors.

History: 2026 MR 11, Eff. June 15, 2026.

R 168.372 Expenditures incurred as a direct result of candidacy or officeholding activity.

Rule 22. (1) In addition to the nonexhaustive list of allowable expenditures in section 6 of the act, MCL 169.206, campaign funds may be used for expenses incurred as a direct result of candidacy or officeholding activity and that would not exist but for the individual's status as candidate or officeholder, including, but not limited to, all of the following:

(a) Occasional or regular childcare expenses.

(b) Overnight childcare expenses if the candidate or officeholder is conducting campaign activities and the candidate or officeholder's spouse or family support are likewise unavailable for reasons unrelated to the candidate or officeholder's campaign.

(c) Eldercare or other caregiving expenses if the candidate or officer is the primary caregiver for the individual requiring caregiving. A candidate or officeholder is the primary caregiver if the individual would not receive necessary care in the candidate or officeholder's absence.

(d) Physical security expenses including, but not limited to, purchase and maintenance of a security system or ballistic vest.

(e) Medical personal protective equipment.

(2) An expenditure described in subrule (1) of this rule must be included in campaign finance reports with a description of the specific campaign or officeholder activity that incurred the expense. For example, "Childcare for weekly campaign strategy meeting" or "Facemask for constituent meeting."

History: 2026 MR 11, Eff. June 15, 2026.

R 168.373 Expenditures not included in limitation in section 67(1) of the act, MCL 169.267.

Rule 23. Expenditures made with moneys other than those received from the state campaign fund which must not be included for purposes of determining whether the limit

described in section 67(1) of the act, MCL 169.267, has been exceeded include, but are not limited to, the following:

(a) Expenditures necessitated by security requirements established by the director of the department of state police.

(b) Legal and accounting expenditures incurred by a committee solely for the purpose of ensuring compliance with the act by that committee.

(c) Expenditures incurred in response to a written complaint filed pursuant to the act or these rules or in response to a notice of error or omission initiated by the secretary of state.

(d) Post-election winding down expenditures after the gubernatorial primary for candidate committees not participating in the general election and after the general election for candidate committees participating in the general election, including expenditures for either of the following activities:

(i) Record storage required by section 22 of the act, MCL 169.222.

(ii) Communications with contributors or other persons that assisted in the campaign, thanking them for the assistance, if the communications occur not more than 60 days after the election.

(e) Late filing fees as assessed under the act.

History: 2026 MR 11, Eff. June 15, 2026.

R 168.374 Affirmative consent; form.

Rule 24. (1) The affirmative consent required by section 55(6) of the act, MCL 169.255, must be given in writing and include, at a minimum, all of the following:

(a) A notice that must read as follows:

Affirmative Consent to Political Contributions

Section 55(6) of the Michigan Campaign Finance Act provides that a corporation organized on a for-profit or nonprofit basis, a joint stock company, a domestic dependent sovereign, or a labor organization "may solicit or obtain contributions for a separate segregated fund established under this section from an individual described in subsection (2), (3), (4), or (5) on automatic basis, including, but not limited to, a payroll deduction plan, only if the individual who is contributing to the fund affirmatively consents to the contribution. Affirmative consent does not expire until revoked by the individual who provided the affirmative consent."

(b) The contributor's first and last names.

(c) The amount of money withheld from the contributor's wages or the percentage of the contributor's wages withheld.

(d) The frequency that the withholding is accomplished. The withholding may be per pay period, per week, per month, or per year.

(e) If applicable, other information as required by section 55(7) of the act, MCL 169.255.

(2) The written affirmative consent must be signed and dated by the contributor.

History: 2026 MR 11, Eff. June 15, 2026.

R 168.375 Solicitations by separate segregated funds.

Rule 25. (1) A for-profit corporation or joint stock company may solicit the employees of its subsidiaries who have policy making, managerial, professional, supervisory, or administrative nonclerical responsibilities and those employees' spouses.

(2) A labor organization whose membership consists of other labor organizations may solicit those individuals who are members of its member labor organizations and those members' spouses. A labor organization whose membership consists of other labor organizations may solicit the employees of the member labor organizations who have policy making, managerial, professional, supervisory, or administrative nonclerical responsibilities and those employees' spouses.

History: 2026 MR 11, Eff. June 15, 2026.

R 168.376 Petty cash fund.

Rule 26. (1) A committee treasurer may establish a petty cash fund.

(2) A petty cash fund must be established only from funds withdrawn from a committee account.

(3) A single expenditure from a petty cash fund must not exceed \$50.00.

(4) A person making payments from a petty cash fund shall maintain records of the amount and purpose of each expenditure and deliver the records to the committee treasurer.

(5) The treasurer shall include records of petty cash expenditures in regular campaign reporting.

History: 2026 MR 11, Eff. June 15, 2026.