

ARKANSAS ETHICS COMMISSION

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John Pitts
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501 Woodlane, Suite 301N
Post Office Box 1917
Little Rock, Arkansas 72203-1917
(501) 324-9600 Fax (501) 324-9606
Toll Free (800) 422-7773



Graham F. Sloan
Director

Jill Rogers Barham
Drew Blankenship
Josh Hardin
Staff Attorneys

Dona Bowry
Julie Dorobek
Jennifer Mooney
Teresa Jones
Directors of Compliance

2024 REPORTING CALENDAR ANNUAL SCHOOL ELECTION – *MAY ELECTION*

November 20, 2023	Statement of Financial Interest for calendar year 2022 due from non-incumbent candidates. (NOTE: Pursuant to Ark. Code Ann. § 21-8-701, a non-incumbent candidate is required to file a Statement of Financial Interest for 2022 no later than the first Monday following the close of the period to file as a candidate. This date varies depending upon the particular method used by the candidate to get his or her name placed on the ballot.)
January 16, 2024	Annual report due.* For each year in which a candidate is not listed on a ballot for election, the candidate must file an annual report if the candidate has remaining campaign funds from a previous election and/or has received contribution or made expenditures in excess of five hundred dollars (\$500) for an upcoming election. This report covers all campaign activity January 1, 2023 through December 31, 2023.
January 31, 2024	Statement of Financial Interest for calendar year 2023 due from all incumbent officeholders and non-incumbent candidates.
February 27, 2024	If opposed in annual school election, preelection report** due for annual school election. This report covers all campaign activity from January 1 - February 24, or, if candidate did not file annual report, all campaign activity through February 24.
March 5, 2024	Annual School Election
April 2, 2024	†Runoff Election

† IF YOU ARE INVOLVED IN A **RUNOFF ELECTION**, TWO ADDITIONAL REPORTS ARE DUE

March 26, 2024 Preelection report** due for runoff election. This report covers all campaign activity from March 6-23.

May 30, 2024 Final report*** due for runoff election. Covers March 24 through the date the report is filed.

* Effective July 27, 2021, the campaign finance laws were amended by Act 737 of 2021 to require a candidate with remaining campaign funds to file an annual C&E report for each year in which a candidate is not listed on a ballot for election. The annual report is required to be filed no later than 15 days after the end of the year. A candidate is not required to file an annual report if he or she did not have remaining campaign funds from a previous election and has not received contributions or made expenditures in excess of five hundred dollars (\$500).

** A candidate is not required to file a preelection report if he or she has not received contributions or made expenditures in excess of five hundred dollars (\$500). In calculating the amount of contributions received or expenditures made for purposes of this exception, the payment of the filing fee from the candidate's personal funds shall not be considered as either a contribution or an expenditure. Once the five hundred-dollar (\$500) threshold has been met, however, a candidate who has used his or her personal funds to pay the filing fee is required to report same.

*** A final report is required regardless of whether a candidate has received contributions or made expenditures in excess of five hundred dollars (\$500).

April 30, 2023 Final report*** due for annual school election.

If candidate was unopposed in the annual school election and candidate did not file an annual report, the final report for the annual school election covers all campaign activity through the date the report is filed.

If candidate was unopposed in the annual school election and candidate filed annual report, the final report for the annual school election covers all campaign activity from January 1 through the date the report is filed.

If candidate was opposed in the annual school election, filed a preelection report for the annual school election, and was not involved in a runoff election, the final report for the annual school election covers all campaign activity from February 25 through the date the report is filed.

If candidate was opposed in the annual school election, did not file an annual report, did not file a preelection report for the annual school election, and was not involved in a runoff election, the final report for the annual school election covers all campaign activity through the date the report is filed.

If candidate was opposed in the annual school election, filed a preelection report for the annual school election, and was involved in a runoff election, the final report for the annual school election covers all campaign activity from February 25 through March 5.

* Effective July 27, 2021, the campaign finance laws were amended by Act 737 of 2021 to require a candidate with remaining campaign funds to file an annual C&E report for each year in which a candidate is not listed on a ballot for election. The annual report is required to be filed no later than 15 days after the end of the year. A candidate is not required to file an annual report if he or she did not have remaining campaign funds from a previous election and has not received contributions or made expenditures in excess of five hundred dollars (\$500).

** A candidate is not required to file a preelection report if he or she has not received contributions or made expenditures in excess of five hundred dollars (\$500). In calculating the amount of contributions received or expenditures made for purposes of this exception, the payment of the filing fee from the candidate's personal funds shall not be considered as either a contribution or an expenditure. Once the five hundred-dollar (\$500) threshold has been met, however, a candidate who has used his or her personal funds to pay the filing fee is required to report same.

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