



2.1 prescribe forms based on filer type indicating which of those items must be included on the  
2.2 filer's report.

2.3 (b) The report must disclose the amount of liquid assets on hand at the beginning of the  
2.4 reporting period.

2.5 (c) The report must disclose the name, address, employer, or occupation if self-employed,  
2.6 and registration number if registered with the board, of each individual or association that  
2.7 has made one or more contributions to the reporting entity, including the purchase of tickets  
2.8 for a fund-raising effort, that in aggregate within the year exceed \$200 for legislative or  
2.9 statewide candidates or more than \$500 for ballot questions, together with the amount and  
2.10 date of each contribution, and the aggregate amount of contributions within the year from  
2.11 each source so disclosed. A donation in kind must be disclosed at its fair market value. An  
2.12 approved expenditure must be listed as a donation in kind. A donation in kind is considered  
2.13 consumed in the reporting period in which it is received. The names of contributors must  
2.14 be listed in alphabetical order. Contributions from the same contributor must be listed under  
2.15 the same name. When a contribution received from a contributor in a reporting period is  
2.16 added to previously reported unitemized contributions from the same contributor and the  
2.17 aggregate exceeds the disclosure threshold of this paragraph, the name, address, and  
2.18 employer, or occupation if self-employed, of the contributor must then be listed on the  
2.19 report.

2.20 (d) The report must disclose the sum of contributions to the reporting entity during the  
2.21 reporting period.

2.22 (e) The report must disclose each loan made or received by the reporting entity within  
2.23 the year in aggregate in excess of \$200, continuously reported until repaid or forgiven,  
2.24 together with the name, address, occupation, principal place of business, if any, and  
2.25 registration number if registered with the board of the lender and any endorser and the date  
2.26 and amount of the loan. If a loan made to the principal campaign committee of a candidate  
2.27 is forgiven or is repaid by an entity other than that principal campaign committee, it must  
2.28 be reported as a contribution for the year in which the loan was made.

2.29 (f) The report must disclose each receipt over \$200 during the reporting period not  
2.30 otherwise listed under paragraphs (c) to (e).

2.31 (g) The report must disclose the sum of all receipts of the reporting entity during the  
2.32 reporting period.

2.33 (h) The report must disclose the name, address, and registration number if registered  
2.34 with the board of each individual or association to whom aggregate expenditures, approved

expenditures, independent expenditures, and ballot question expenditures have been made by or on behalf of the reporting entity within the year in excess of \$200, together with the amount, date, and purpose of each expenditure, including an explanation of how the expenditure was used, and the name and address of, and office sought by, each candidate on whose behalf the expenditure was made, identification of the ballot question that the expenditure was intended to promote or defeat and an indication of whether the expenditure was to promote or to defeat the ballot question, and in the case of independent expenditures ~~made in opposition to a candidate~~, whether the expenditure was made in support of or in opposition to a candidate, and that candidate's name, address, and office sought. A reporting entity making an expenditure on behalf of more than one candidate for state or legislative office must allocate the expenditure among the candidates on a reasonable cost basis and report the allocation for each candidate.

(i) The report must disclose the sum of all expenditures made by or on behalf of the reporting entity during the reporting period.

(j) The report must disclose the amount and nature of an advance of credit incurred by the reporting entity, continuously reported until paid or forgiven. If an advance of credit incurred by the principal campaign committee of a candidate is forgiven by the creditor or paid by an entity other than that principal campaign committee, it must be reported as a donation in kind for the year in which the advance of credit was made.

(k) The report must disclose the name, address, and registration number if registered with the board of each political committee, political fund, principal campaign committee, or party unit to which contributions have been made that aggregate in excess of \$200 within the year and the amount and date of each contribution.

(l) The report must disclose the sum of all contributions made by the reporting entity during the reporting period.

(m) The report must disclose the name, address, and registration number if registered with the board of each individual or association to whom noncampaign disbursements have been made that aggregate in excess of \$200 within the year by or on behalf of the reporting entity and the amount, date, and purpose of each noncampaign disbursement, including an explanation of how the expenditure was used.

(n) The report must disclose the sum of all noncampaign disbursements made within the year by or on behalf of the reporting entity.

(o) The report must disclose the name and address of a nonprofit corporation that provides administrative assistance to a political committee or political fund as authorized by section

211B.15, subdivision 17, the type of administrative assistance provided, and the aggregate fair market value of each type of assistance provided to the political committee or political fund during the reporting period.

(p) Legislative, statewide, and judicial candidates, party units, and political committees and funds must itemize contributions that in aggregate within the year exceed \$200 for legislative or statewide candidates or more than \$500 for ballot questions on reports submitted to the board. The itemization must include the date on which the contribution was received, the individual or association that provided the contribution, and the address of the contributor. Additionally, the itemization for a donation in kind must provide a description of the item or service received. Contributions that are less than the itemization amount must be reported as an aggregate total.

(q) Legislative, statewide, and judicial candidates, party units, political committees and funds, and committees to promote or defeat a ballot question must itemize expenditures and noncampaign disbursements that in aggregate exceed \$200 in a calendar year on reports submitted to the board. The itemization must include the date on which the committee made or became obligated to make the expenditure or disbursement, the name and address of the vendor that provided the service or item purchased, and a description of the service or item purchased, including an explanation of how the expenditure was used. Expenditures and noncampaign disbursements must be listed on the report alphabetically by vendor.

Sec. 3. Minnesota Statutes 2018, section 10A.20, is amended by adding a subdivision to read:

Subd. 16. **Independent expenditure totals.** For each election segment, the board must determine the total amount of independent expenditures that were made in support of or in opposition to each candidate. The amount must be cumulative for each election segment. Within five days of a reporting deadline specified in subdivision 2, the board must update the total for each candidate. If the total amount of independent expenditures made in support of or in opposition to a candidate exceeds \$200,000 for an election segment, the spending limit of the candidate's opponent is double the amount specified in section 10A.25. For purposes of this subdivision, an opponent is any person that has filed to run for the same office as the candidate.