



Calculation of Fine for Late Campaign Treasurer's Report

DE Reference Guide 0013 (eff. 09/2018)

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WHAT IS A FILING OFFICER'S DUTIES REGARDING FINES?

- Notify immediately, as applicable, the candidate, chair of the political committee, the electioneering communication organization, or chair of the political party executive committee that the candidate, committee or organization has failed to file a campaign finance report by the applicable due date and that a fine is being assessed for each late day. (See Sections 106.07(8)(b), 106.0703(7)(b), and 106.29(3)(b), F.S.)
- Determine the late fine amount and notify the applicable person or entity.
 - The fine is due to the filing officer within 20 days after receipt of the notice of payment, unless an appeal is made to the Florida Elections Commission.
- Has no authority to waive the fine regardless of the reason – only the Florida Elections Commission has that authority.
- Must report to the Florida Elections Commission any repeated late filings, the failure to file a report after notice, and a failure to pay the fine.

HOW IS THE TYPE OF REPORT, ENTITY, AND "FINE RATE" DETERMINED?

- **Candidate, political committee (PC), or electioneering communication organization (ECO)** (Sections 106.07 and 106.0703, F.S.)
 - Reports due immediately preceding an election: \$500 for each day late.
 - Termination reports: \$50 for each day late (Only candidates file "termination" reports. PCs and ECOs file their final activity in the next regularly scheduled report after the PC/ECO notice of termination is filed with the filing officer).
 - All other reports: \$50 for the first 3 days, \$500 each day thereafter.
- **State executive committees and affiliated party committees** (Section 106.29, F.S.)
 - Reports due immediately preceding a special election or general election: \$10,000 for each day late.
 - All other reports: \$1,000 for each day late.
- **County Executive Committees** (Section 106.29, F.S.)
 - Reports due immediately preceding a special election or general election: \$500 for each day late.
 - All other reports: \$50 for each date late.

HOW IS THE NUMBER OF "LATE" DAYS CALCULATED? (SEE [DE 91-07](#) AND EXAMPLES ON NEXT 2 PAGES)

- The first late day **begins** on the day after the campaign treasurer's report is due.
- The number of days late includes **weekends and holidays**.
- The last late day **ends** on (and includes) the earliest of the date:
 - The filing officer receives the report
 - The report is postmarked
 - A certificate shows mailed
 - An established courier company's receipt shows received, or
 - An electronic filing system shows received.

HOW IS THE FINE CALCULATED?

- **STEP 1:** Calculate the fine based upon the Daily Method, i.e.,
 - Multiply the number of days late by the appropriate “fine rate” (as specified on prior page).
- **STEP 2:** Calculate the fine based upon the Percentage Method, i.e.,
 - Review expenditures and contributions in the report in question.
 - Multiple the **greater** of the two by 25% (i.e., by .25).
Note: The percentage method is not used for late-filed reports that are due immediately preceding a special election or general election for political parties or affiliated party committees (section 106.29, F.S.)
- **STEP 3:** Compare the fine amounts calculated using the Daily Method versus the Percentage Method.
- **STEP 4:** The amount of the fine will be the **lesser** of the two calculated amounts.

EXAMPLES

- **#1 – Fine for Candidate – Report not due immediately preceding an election and not a termination report**
 - Report was 4 days late
 - Expenditures = \$10,000; Contributions = \$20,000
 - Calculation of fine using daily method – 3 days x \$50 per day + 1 day at \$500 per day = \$650
 - Calculation of fine using percentage method - \$20,000 x 25% = \$5000
 - Fine to be imposed = \$650
- **#2 – Fine for Candidate, Political Committee, or Electioneering Communication Organization - Report due immediately preceding an election**
 - Report was 5 days late
 - Expenditures = \$40,000; Contributions = \$0
 - Calculation of fine using daily method – 5 days x \$500 per day = \$2,500
 - Calculation of fine using percentage method - \$40,000 x 25% = \$10,000
 - Fine to be imposed = \$2,500
- **#3 – Fine for Candidate - Termination report**
 - Report was 5 days late
 - Expenditures = \$10,000
 - Calculation of fine using daily method – 5 days x \$50 per day = \$250
 - Calculation of fine using percentage method - \$10,000 x 25% = \$2,500
 - Fine to be imposed = \$250
- **#4 - Fine for County Executive Committee of a Political Party – Report not due immediately preceding a special election or general election**
 - Report was 2 days late
 - Expenditures = \$10,000; Contributions = \$12,000
 - Calculation of fine using daily method – 2 days x \$50 per day = \$100
 - Calculation of fine using percentage method - \$12,000 x 25% = \$3,000
 - Fine to be imposed = \$100

Note: If this County Executive Committee report was due immediately preceding a special election or a general election, the percentage method is not applied; therefore, the fine rate would be calculated based solely on the daily method of \$500 per day. The calculation using the daily method would be 2 days x \$500 per day = \$1000. Thus, the fine to be imposed in this example if the report was due immediately preceding a special election or a general election would be \$1000.

• #5 – Fine for Political Committee or Electioneering Communication Organization – Report not due immediately preceding an election

- Report was 10 days late
- Expenditures = \$10,000; Contributions = \$12,000
- Calculation of fine using daily method – 3 days x \$50 per day + 7 days x \$500 per day = \$3,650
- Calculation of fine using percentage method - \$12,000 x 25% = \$3,000
- Fine to be imposed = \$3,000