08 NCAC 21 .0203 is amended as published in 41:01 NCR 3 as follows:

08 NCAC 21 .0203 CERTIFICATION OF THRESHOLD

(a) A political committee that intends to stay within the threshold in G.S. 163-278.10A for a subsequent election cycle shall file a certification with the board of elections according to the following schedule:

(1) for a candidate committee with an election cycle ending on December 31 of an odd-numbered year, by ~~January~~ March 31 of the next even-numbered year.

(2) for a candidate committee with an election cycle ending on December 31 of an even-numbered year, by ~~January~~ March 31 of the next odd-numbered year.

(3) for a political party committee or affiliated party committee with an election cycle ending on December 31 of an even-numbered year, by ~~January~~ March 31 of the next odd-numbered year.

(b) A political committee that fails to file the certification by the due date in Paragraph (a) of this Rule, shall be responsible for filing all reports required in G.S. 163-278.9 or G.S. 163-278.40B, G.S. 163-278.40C, G.S. 163-278.40D, or G.S. 163-278.40E for the subsequent election cycle.

History Note: *Authority G.S. 163-278.10A; 163-278.21;*
Eff. September 1, ~~2021.~~2021;
Amended Eff. January 1, 2027.

08 NCAC 21 .0206 is amended with changes as published in 41:01 NCR 4-5 as follows:

08 NCAC 21 .0206 REQUESTING A WAIVER OF A CIVIL LATE PENALTY

(a) A political committee, referendum committee, individual, or entity requesting a waiver of a civil late penalty under G.S. 163-278.34(a) shall complete and file the affidavit form available on the State Board's website within 60 days of service of the notice of penalty assessment. The affidavit form shall be signed and notarized and set forth any facts or circumstances that support good cause for a waiver of the ~~penalty.~~ penalty, the first and last name, address, email address, and phone number of the person submitting the affidavit form, the name of the committee and the person's role with that committee, and the date, report year, and specific report for the penalty assessment. The form is available on the State Board's website at https://www.ncsbe.gov/campaign-finance/penalties.

(b) Waiver requests shall be filed with the State Board using one of the following methods:

(1) Hand-delivery during regular business hours to the State Board's offices.

(2) United States Postal Service to the mailing address listed on the State Board's website.

(3) Delivery service authorized by G.S. 1A-1, Rule 4 to the physical address published on the State Board's website.

(4) Email to campaign.reporting@ncsbe.gov so long as the original signed copy is retained by the political committee, referendum committee, individual or entity for at least two years counting from the date of the election to which the late report affects.

(c) A waiver request is considered filed on the date it is postmarked by the United States Postal Service or marked with an equivalent marking by a delivery service authorized by G.S. 1A-1, Rule 4. A waiver request filed by email must be sent to campaign.reporting@ncsbe.gov by 11:59 pm to be considered filed on that date.

(d) State Board staff shall review the waiver request, any supporting documentation provided, and the relevant report, and issue a good cause waiver of the penalty assessment if at least one of the following criteria is found to apply:

(1) The report was the first late report of the committee, or the first late report within the last 10 [~~years;~~] years, and the late report did not result in any contribution or expenditure not being disclosed to the public;

(2) For a candidate committee, the late report was due after the election during the period covered by the report and did not result in any contribution or expenditure not being disclosed to the public;

(3) For a political party committee, [~~PAC,~~] political action committee, or referendum committee, the late report did not result in any contribution or expenditure not being disclosed to the public;

(4) The late report resulted from a family emergency, severe illness or hospitalization, natural disaster, or similar unforeseen circumstances;

(5) The late report resulted from insufficient or inaccurate guidance from the State Board office or county board office; or

(6) The late report resulted from documented issues with the U.S. Postal Service or other delivery service.

(e) If State Board staff do not find at least one of the [~~factors~~] criteria in Paragraph (d) to apply, the waiver request shall be presented to the State Board for a final determination.

~~(d) Examples of factors considered by the State Board in determining the presence of good cause include but are not limited to:~~

~~(1) Whether the late report was the first late report of the committee or the first late report within the last 10 years.~~

~~(2) Whether the late report was due prior to or after the election for a candidate.~~

~~(3) Whether the late report resulted in any contribution or expenditure not being disclosed to the public.~~

~~(4) Whether the late report resulted from a family emergency, severe illness or hospitalization, natural disaster, or similar unforeseen circumstance.~~

~~(5) Whether the treasurer or assistant treasurer received insufficient guidance from the State Board office or county board office in attempting to file reports.~~

~~(6) Whether documented issues with the U.S. Postal Service or other delivery service inhibited the committee from filing a timely report.~~

(f)~~(e)~~ If a waiver request is denied by the State Board, a notice of the denial shall be served by any means authorized under G.S. 1A-1, Rule 4. The notice of the denial shall direct the political committee, referendum committee, individual or entity to pay the assessment within 30 days.

History Note: *Authority G.S. 163-278.34; 163-278.21;*
Eff. February 1, ~~2023.~~2023;
Amended Eff. December 1, 2026.

08 NCAC 21 .0801 is adopted as published in 41:01 NCR 5-6 as follows:

SECTION .0800 – POLITICAL PARTY HEADQUARTERS BUILDING FUNDS

08 NCAC 21 .0801 ORGANIZATION AND REPORTING

(a) Each headquarters building fund established by a political party executive committee or affiliated party committee shall be treated as a separate political committee for reporting purposes. The political party executive committee or affiliated party committee shall appoint a treasurer for the headquarters building fund and ~~file~~ file, either by email to campaign.reporting@ncsbe.gov or by mail to the mailing address in 08 NCAC 01 .0101, the following with the State Board within 10 days of establishing the headquarters building fund:

(1) ~~a~~ A statement of organization form, available on the State Board's website at https://www.ncsbe.gov/campaign-finance/reporting-forms/statements-organization-registered-political-committees, that discloses the following:

(A) the name of the political party executive committee or affiliated party committee establishing the headquarters building fund;

(B) the name of the headquarters building fund. The name shall include the name of the political party executive committee or affiliated party committee establishing the fund and the term "building fund";

(C) the name, mailing address, and email address of the treasurer for the headquarters building fund;

(D) the names, mailing addresses, and email addresses of any assistant treasurers for the headquarters building fund; and

(E) the date the headquarters building fund was established.

(2) ~~a~~ A certification of financial accounts form disclosing all banks, safety deposit boxes, or other depositories used, including the names and numbers of all ~~accounts,~~ accounts, as well as the name, mailing address, and email address of the treasurer which shall be filed with the statement of organization. The form is available on the State Board's website at https://www.ncsbe.gov/campaign-finance/reporting-forms/certifications. The State Board shall keep all account names and numbers ~~confidential~~ confidential.

(3) ~~a~~ A report of all donations to and spending by the headquarters building fund not previously ~~disclosed.~~ disclosed to the State Board.

(b) The treasurer shall report subsequent donations to and spending by the headquarters building fund according to the schedule in G.S. 163-278.9. ~~Quarterly Reports shall be filed during even-numbered years.~~ The treasurer or assistant treasurer shall file quarterly reports during even-numbered years.

(c) ~~Each statement and report must be signed and certified as true and correct by the treasurer or an assistant treasurer for the headquarters building fund.~~ The treasurer or assistant treasurer for the headquarters building fund shall sign and certify as true and correct every statement and report.

History Note: *Authority G.S. 163-278.19B; 163-278.21;*
Eff. January 1, 2027.

08 NCAC 21 .0802 is adopted as published in 41:01 NCR 6 as follows:

08 NCAC 21 .0802 COMMINGLING OF DONATIONS

The treasurer for the headquarters building fund shall maintain all monies of the headquarters building fund in bank accounts used exclusively for the headquarters building fund and shall not commingle these funds with operating funds for the political party executive committee or affiliated party committee.

History Note: *Authority G.S. 163-278.19B; 163-278.21;*
Eff. January 1, 2027.

08 NCAC 21 .0803 is adopted with changes as published in 41:01 NCR 6 as follows:

08 NCAC 21 .0803 CONTENTS OF REPORTS

(a) Each disclosure report filed shall list all donations received by or on behalf of the headquarters building fund during the applicable ~~period.~~ period under the schedule in G.S. 163-278.9. The report shall list the name and complete mailing address of each donor, the amount donated, the principal occupation of the donor, and the date the donation was received. The total sum of all donations to date shall be included. The definition of "principal occupation of the donor" in G.S. 163-278.11 shall apply to this section.

(b) The treasurer shall not be required to report the name, address, or principal occupation of any individual who donates ~~fifty dollars ($50.00) or less~~ an amount less than the reporting threshold in G.S. 163-278.11(b) to the headquarters building fund during an election as defined in G.S. 163-278.13.

(c) Each disclosure report filed shall also list all expenditures made during the applicable ~~period.~~ period under the schedule in G.S. 163-278.9. The report shall list the name and complete mailing address of each payee, the amount paid, the purpose, and the date such payment was made. The total sum of all expenditures to date shall be included.

(d) The disclosure report filed shall list all proceeds derived from loans. The report shall list the amount of the loan, the source, the period, the rate of interest, and the security pledged, if any, and all makers and endorsers.

History Note: *Authority G.S. 163-278.19B; 163-278.21;*
Eff. January 1, 2027.

08 NCAC 21 .0804 is adopted with changes as published in 41:01 NCR 6 as follows:

08 NCAC 21 .0804 DONATIONS

No treasurer or headquarters building fund may accept any monetary donation in excess of ~~fifty dollars ($50.00)~~ the monetary threshold in G.S. 163-278.14(b) unless the donation is in the form of a check, draft, money order, credit card charge, debit, or other noncash method that can be subject to written verification.

History Note: *Authority G.S. 163-278.19B; 163-278.21;*
Eff. January 1, 2027.