

ENDING YOUR CAMPAIGN

1) Q: The election is over; do I still need to file campaign finance reports?

Yes, you must continue to file semiannual campaign finance reports as a candidate until you file a final report. Regardless of whether you won or lost your election, your campaign treasurer appointment and the corresponding duty to file campaign finance reports do not simply expire. **If you do not file a final report you must continue filing semiannual campaign finance reports even if you have no campaign activity.**

If you expect to accept no further political contributions and to make no further political expenditures and have no other reportable activity, you may file a final report. Filing a final report terminates your campaign treasurer appointment and relieves you from any additional filing obligations *as a candidate* (note: as discussed below in Question #3, you may still be required to file reports as an officeholder). Also, after filing your final report you will still need to file annual reports of any unexpended campaign contributions if you are not an officeholder and retain campaign contributions or assets purchased with campaign contributions.

If you intend to continue accepting contributions to pay campaign debts you should **not** terminate your campaign treasurer appointment. You must continue to have a campaign treasurer appointment on file to accept contributions, including those made with the intent to offset campaign debts. You must also have a campaign treasurer on file to make expenditures to pay campaign debts, including the repayment of any loans made to your campaign.

2) Q: How do I file a Final Report?

To file a final report, you must complete the “Candidate/Officeholder Campaign Finance Report” (Form [C/OH](#) for non-judicial candidates or Form [JC/OH](#) for judicial candidates) and check the report type “final report” on the cover sheet of that report. Also be sure to complete the relevant portions of the Designation of Final Report page (Form C/OH-FR). The final report covers the period beginning the date of the campaign treasurer appointment, or the day after the date your last report ended, as applicable, through the date the final report is filed.

For more information on filing a final report, please read the applicable [Form C/OH instructions](#) or [Form JC/OH instructions](#) and the applicable [campaign finance guide](#).

3) Q: I am an officeholder and have filed a final report, do I have to file any other campaign finance reports?

If you are an officeholder, you will still be subject to the filing requirements applicable to officeholders. The officeholder reporting requirements depend on whether you are an officeholder who files with the Texas Ethics Commission or a local officeholder.

If you are an officeholder who files reports with the Texas Ethics Commission, **you must file semiannual reports** for any period during which you are an officeholder, regardless of whether you have a campaign treasurer appointment on file. Candidates and officeholders for the following positions file reports with the Texas Ethics Commission¹:

- (A) a statewide office;
- (B) a district office filled by voters of more than one county;
- (C) a judicial district office filled by voters of only one county;
- (D) state senator;
- (E) state representative; or
- (F) the State Board of Education;

If you are a [local officeholder](#) and you have terminated your campaign treasurer appointment, you are still required to file semiannual reports if you accept more than \$500 in officeholder contributions or make more than \$500 in officeholder expenditures in a semiannual period after terminating your campaign treasurer appointment. You are considered a local officeholder if you file campaign finance reports with a political subdivision rather than the Texas Ethics Commission

Note: A candidate who does not have a campaign treasurer appointment on file may still be required to file a personal financial statement in accordance with chapter 572 of the Government Code, chapter 159 of the Local Government Code, or other law outside the Texas Ethics Commission's jurisdiction. **Terminating a campaign**

¹ Tex. Elec. Code § 252.005.

treasurer appointment does not relieve a filer of responsibility for any delinquent reports or outstanding civil penalties.

4) Q: What if I have still have campaign contributions or assets purchased with campaign contributions when I file my final report?

If you are not an officeholder when you file your final report and have surplus political funds or assets, you are required to file annual reports of unexpended contributions ([Form C/OH-UC](#)). Annual reports are due not earlier than January 1 and not later than January 15 of each year. An annual report must include the following: (1) information about expenditures from or disposition of surplus funds or assets; (2) the amount of interest or other income earned on surplus funds during the previous year; and (3) the total amount of surplus funds and assets at the end of the previous year.

Once you dispose of all campaign contributions and assets you must file a report of final disposition of unexpended contributions. Do this by completing Form C/OH-UC and selecting the “Final Disposition” box. Your obligation to file annual reports as a former candidate or former officeholder ends when you file a report of final disposition of unexpended contributions.

A former candidate or former officeholder has **six years** from the date of filing a final report or leaving office (whichever is later) to dispose of surplus funds and assets. The latest possible date for filing a report of unexpended contributions is 30 days after the end of that six-year period.

5) Q: How may I dispose of surplus campaign funds and assets purchased with campaign funds?

You may **not** convert to personal use campaign contributions or assets purchased with campaign contributions. Within six-years of filing your final report, you must dispose of surplus campaign assets or funds in one of the following ways²:

- You may give them to the political party with which you were affiliated when last on the ballot;
- You may contribute them to a candidate or a political committee. (This triggers a requirement to file a report of the contribution)

² Elec. Code § 254.204.

- You may give them to the comptroller for deposit in the state treasury to be used to finance primary elections;
- You may give them to one or more contributors, but the total returned to any person may not exceed the aggregate amount accepted from that person during the last two years during which the former candidate or officeholder accepted political contributions;
- You may give them to a recognized charitable organization formed for educational, religious, or scientific purposes that is exempt from taxation under Section 501(c)(3), Internal Revenue Code of 1986, and its subsequent amendments; or
- You may give them to a public or private post-secondary educational institution or an institution of higher education as defined by section 61.003(8), Education Code, for the purpose of assisting or creating a scholarship program.

Things to Remember

- Anyone who has a campaign treasurer appointment on file must file semiannual campaign finance reports even after the election has ended and even if you lost the election. To end this filing requirement cease campaign activity and file a final report.
- If you file a final report you may still be required to file semiannual reports as an officeholder.
- If after filing your final report you still have campaign contributions or assets purchased with campaign funds, you must file annual reports of unexpended contributions. You must dispose of those assets within six years after filing your final report or leaving office, whichever is later.
- Reports filed with the Texas Ethics Commission are required to be filed electronically unless you qualify for the [exemption](#).