

**RCW 29B.25.090 Reporting of contributions and expenditures—  
Public inspection of accounts. (Effective January 1, 2026.)** (1)(a) In addition to the information required under RCW 29B.25.020 and 29B.25.040, each candidate or political committee must file with the commission a report of all contributions received and expenditures made as a political committee on the next reporting date pursuant to the timeline established in this section.

(b) In addition to the information required under RCW 29B.25.030 and 29B.25.040, on the day an incidental committee files a statement of organization with the commission, each incidental committee must file with the commission a report of any election campaign expenditures under RCW 29B.25.100(7), as well as the source of the 10 largest cumulative payments of ten thousand dollars or greater it received in the current calendar year from a single person, including any persons tied as the 10th largest source of payments it received, if any.

(2) Each treasurer of a candidate or political committee, or an incidental committee, required to file a statement of organization under this title, shall file with the commission a report, for each election in which a candidate, political committee, or incidental committee is participating, containing the information required by RCW 29B.25.100 at the following intervals:

(a) On the 21st day and the seventh day immediately preceding the date on which the election is held; and

(b) On the 10th day of the first full month after the election.

(3)(a) Each treasurer of a candidate or political committee shall file with the commission a report on the 10th day of each month during which the candidate or political committee is not participating in an election campaign, only if the committee has received a contribution or made an expenditure in the preceding calendar month and either the total contributions received or total expenditures made since the last such report exceed two hundred dollars.

(b) Each incidental committee shall file with the commission a report on the 10th day of each month during which the incidental committee is not otherwise required to report under this section only if the committee has:

(i) Received a payment that would change the information required under RCW 29B.25.100(2)(d) as included in its last report; or

(ii) Made any election campaign expenditure reportable under RCW 29B.25.100(7) since its last report, and the total election campaign expenditures made since the last report exceed two hundred dollars.

(4) The report filed 21 days before the election shall report all contributions received and expenditures made as of the end of one business day before the date of the report. The report filed seven days before the election shall report all contributions received and expenditures made as of the end of one business day before the date of the report. Reports filed on the 10th day of the month shall report all contributions received and expenditures made from the closing date of the last report filed through the last day of the month preceding the date of the current report.

(5) For the period beginning the first day of the fourth month preceding the date of the special election, or for the period beginning the first day of the fifth month before the date of the general election, and ending on the date of that special or general election, each Monday the treasurer for a candidate or a political committee shall file with the commission a report of each bank deposit

made during the previous seven calendar days. The report shall contain the name of each person contributing the funds and the amount contributed by each person. However, persons who contribute no more than twenty-five dollars in the aggregate are not required to be identified in the report. A copy of the report shall be retained by the treasurer for the treasurer's records. In the event of deposits made by candidates, political committee members, or paid staff other than the treasurer, the copy shall be immediately provided to the treasurer for the treasurer's records. Each report shall be certified as correct by the treasurer.

(6) (a) The treasurer for a candidate or a political committee shall maintain books of account accurately reflecting all contributions and expenditures on a current basis within five business days of receipt or expenditure. During the 10 calendar days immediately preceding the date of the election the books of account shall be kept current within one business day. As specified in the political committee's statement of organization filed under RCW 29B.25.020, the books of account must be open for public inspection by appointment at a place agreed upon by both the treasurer and the requestor, for inspections between 9:00 a.m. and 5:00 p.m. on any day from the 10th calendar day immediately before the election through the day immediately before the election, other than Saturday, Sunday, or a legal holiday. It is a violation of this title for a candidate or political committee to refuse to allow and keep an appointment for an inspection to be conducted during these authorized times and days. The appointment must be allowed at an authorized time and day for such inspections that is within 48 hours of the time and day that is requested for the inspection. The treasurer may provide digital access or copies of the books of account in lieu of scheduling an appointment at a designated place for inspection. If the treasurer and requestor are unable to agree on a location and the treasurer has not provided digital access to the books of account, the default location for an appointment shall be a place of public accommodation selected by the treasurer within a reasonable distance from the treasurer's office.

(b) At the time of making the appointment, a person wishing to inspect the books of account must provide the treasurer the name and telephone number of the person wishing to inspect the books of account. The person inspecting the books of account must show photo identification before the inspection begins.

(c) A treasurer may refuse to show the books of account to any person who does not make an appointment or provide the required identification. The commission may issue limited rules to modify the requirements set forth in this section in consideration of other technology and best practices.

(7) Copies of all reports filed pursuant to this section shall be readily available for public inspection by appointment, pursuant to subsection (6) of this section.

(8) The treasurer or candidate shall preserve books of account, bills, receipts, and all other financial records of the campaign or political committee for not less than five calendar years following the year during which the transaction occurred or for any longer period as otherwise required by law.

(9) All reports filed pursuant to subsection (1) or (2) of this section shall be certified as correct by the candidate and the treasurer.

(10) Where there is not a pending complaint concerning a report, it is not evidence of a violation of this section to submit an amended report within 21 days of filing an initial report if:

(a) The report is accurately amended;

(b) The amended report is filed more than 30 days before an election;

(c) The total aggregate dollar amount of the adjustment for the amended report is within three times the contribution limit per election or two hundred dollars, whichever is greater; and

(d) The committee reported all information that was available to it at the time of filing, or made a good faith effort to do so, or if a refund of a contribution or expenditure is being reported.

(11)(a) When there is no outstanding debt or obligation, the campaign fund is closed, the campaign is concluded in all respects, and the political committee has ceased to function and intends to dissolve, the treasurer shall file a final report. Upon submitting a final report, the political committee so intending to dissolve must file notice of intent to dissolve with the commission and the commission must post the notice on its website.

(b) Any political committee may dissolve 60 days after it files its notice to dissolve, only if:

(i) The political committee does not make any expenditures other than those related to the dissolution process or engage in any political activity or any other activities that generate additional reporting requirements under this title after filing such notice;

(ii) No complaint or court action under this title is pending against the political committee; and

(iii) All penalties assessed by the commission or court order have been paid by the political committee.

(c) The political committee must continue to report regularly as required under this title until all the conditions under (b) of this subsection are resolved.

(d) Upon dissolution, the commission must issue an acknowledgment of dissolution, the duties of the treasurer shall cease, and there shall be no further obligations under this title. Dissolution does not absolve the candidate or board of the committee from responsibility for any future obligations resulting from the finding after dissolution of a violation committed prior to dissolution.

(12) The commission must adopt rules for the dissolution of incidental committees. [2024 c 164 s 426; 2019 c 428 s 20. Prior: 2018 c 304 s 7; 2018 c 111 s 5; 2015 c 54 s 1; 2011 c 60 s 23; prior: 2010 c 205 s 6; 2010 c 204 s 408; 2008 c 73 s 1; 2006 c 344 s 30; 2005 c 184 s 1; 2002 c 75 s 2; 2000 c 237 s 2; 1999 c 401 s 13; 1995 c 397 s 2; 1989 c 280 s 8; 1986 c 28 s 1; 1982 c 147 s 6; 1975 1st ex.s. c 294 s 6; 1973 c 1 s 8 (Initiative Measure No. 276, approved November 7, 1972). Formerly RCW 42.17A.235, 42.17.080.]

**Intent—Construction—Rules remain valid—Effective date—2024 c 164:** See notes following RCW 29B.10.010.

**Finding—Effective date—2019 c 428:** See notes following RCW 29B.20.110.

**Finding—Intent—2018 c 304:** "The legislature finds that state campaign finance laws are intended to provide maximum transparency to the public and voters so they may know who is funding political

campaigns and how those campaigns spend their money. Additionally, our campaign finance laws should not be so complex and complicated that volunteers and newcomers to the political process cannot understand the rules or have difficulty following them. The legislature believes that our campaign finance laws should not be a barrier to participating in the political process, but instead encourage people to participate in the process by ensuring a level playing field and a predictable enforcement mechanism. The legislature intends to simplify the political reporting and enforcement process without sacrificing transparency and the public's right to know who funds political campaigns. The legislature also intends to expedite the public disclosure commission's enforcement procedures so that remedial campaign finance violations can be dealt with administratively."

The intent of the law is not to trap or embarrass people when they make honest remediable errors. A majority of smaller campaigns are volunteer-driven and most treasurers are not professional accountants. The public disclosure commission should be guided to review and address major violations, intentional violations, and violations that could change the outcome of an election or materially affect the public interest." [2018 c 304 s 1.]

**Effective date—Short title—Findings—Intent—Implementation with existing funds—2018 c 111:** See notes following RCW 29B.25.030.

**Effective date—2011 c 60:** See note following RCW 29B.20.030.

**Effective date—2010 c 204 ss 101-504, 506-601, 603-702, and 801-1103:** See note following RCW 29B.15.010.

**Effective date—2006 c 344 ss 1-16 and 18-40:** See note following RCW 29A.04.311.

**Effective date—1995 c 397:** See note following RCW 29B.40.020.

**Effective date—1989 c 280:** See note following RCW 29B.25.020.

**Effective date—Construction—1973 c 1:** See notes following RCW 29B.05.010.