

**25-901. Election campaign finance in cities, unified school districts, community colleges and townships; organizations promoting or opposing candidates or propositions to have treasurer and keep accounts of receipts and expenditures; filing of annual statements; contents; time of filing; state political party committee accounts, audited.** Every committee, club, organization, municipality or association designed to promote or engaged in promoting the success or defeat of any party or the election or defeat of any candidate or candidates for any city of the second and third class, unified school district, except unified school districts having 35,000 or more pupils regularly enrolled in the preceding school year any community college or township office, or the adoption or defeat of any question submitted at any city, unified school district, community college, township or county election, shall have a treasurer, and shall cause to be kept a detailed account of all moneys or property or other thing of value received by it, and of the manner in which the same shall be expended; and shall file annually with the county election officer of the county in which such committee, club, organization or association has its headquarters a statement of all its receipts and expenditures, showing in detail from whom such moneys or property or other thing of value were received, to whom such moneys or property or other thing of value were paid, for what specific purposes each payment was made, and the exact nature of the service rendered in consideration thereof.

The annual statement herein required shall be filed on or before December 31, such statement shall cover the period ending on December 1 immediately preceding. The accounts of the state committee of each political party shall be audited annually by a certified public accountant and a copy of the audit filed with the secretary of state.

This section and K.S.A. 25-905, and amendments thereto, shall not be construed to require any committee, club, organization, municipality or association which is subject to the campaign finance act (K.S.A. 25-4101 et seq.) to file reports required by this act.

**History:** L. 1909, ch. 135, § 1; R.S. 1923, 25-901; L. 1959, ch. 177, § 1; L. 1968, ch. 54, § 1; L. 1969, ch. 188, § 1; L. 1975, ch. 209, § 21; L. 1990, ch. 306, § 21; L. 1991, ch. 150, § 9; July 1.