

March 21, 2007

**S 1260. 527 REGULATION.** Filed 3/21/07. *TO REGULATE POLITICAL ORGANIZATIONS AS DEFINED BY SECTION 527 OF THE INTERNAL REVENUE CODE.*

Enacts GS 163-278.13C to provide that no 527 political organization whose purpose or activities pertain to elections may solicit or accept anything of value until it has notified the State Board of Elections of its existence and its purposes. Avoidance or evasion of the new provision is unlawful. Effective January 1, 2008.

**Intro. by Rand.**

GS 163

May 22, 2007

**S 1260. 527 REPORTING (NEW).** Filed 3/21/07. Senate committee substitute deletes the provisions of the 1st edition and replaces it with *AN ACT TO REQUIRE YEAR-ROUND REPORTING OF CANDIDATE-SPECIFIC COMMUNICATIONS BY "POLITICAL ORGANIZATIONS" AS DEFINED UNDER SECTION 527 OF THE INTERNAL REVENUE CODE; AND TO MAKE TECHNICAL CHANGES TO THE CANDIDATE-SPECIFIC COMMUNICATIONS LAW.* Amends GS 163-278.100 and GS 163-278.110 to define *candidate-specific communication* when the maker of the communication is a political organization as defined in Section 527(e) of the Internal Revenue Code of 1986, as any broadcast, cable, or satellite communication, or any mass mailing or telephone bank that has all of the listed characteristics. Amends GS 163-278.110 to provide that the definitions in Article 22A of GS Chapter 163 apply. Amends GS 163-278.23 to provide that the duty of the Executive Director of the State Board of Elections to inspect statements also applies to Article 22G (candidate specific communications) and Article 22H (mass mailings and telephone banks; candidate specific communications) of GS Chapter 163. Amends GS 163-278.5 to provide that the provision concerning the scope of the article and severability also applies to Article 22G (candidate specific communications) and Article 22H (mass mailings and telephone banks; candidate specific communications) of GS Chapter 163. Provides that the act applies to communications made on or after the date the act becomes law.