

Department of Legislative Services  
Maryland General Assembly  
2000 Session

FISCAL NOTE

Senate Bill 678 (Senator Forehand)

Economic and Environmental Affairs

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**Election Law - Campaign Finance Reports - Expenditures - Receipts Required**

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This bill requires that all expenditures made from a campaign account be supported by a receipt that is retained by the treasurer or subtreasurer of the campaign entity. The bill also permits a candidate, campaign treasurer or subtreasurer, or some other authorized person to pay a campaign expense of the candidate with funds other than from a candidate's campaign account. This is permitted so long as: (1) the expense is supported by a receipt retained by the campaign treasurer or subtreasurer; (2) the person who paid the expense is reimbursed by check from the campaign account; and (3) the nature of the expense and amount of the reimbursement is reported in accordance with State law.

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**Fiscal Summary**

**State Effect:** Any additional monitoring of campaign finance reports could be supported with the existing resources of the State Board of Elections.

**Local Effect:** Any additional monitoring of campaign finance reports could be supported with the existing resources of the local boards of elections.

**Small Business Effect:** None.

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**Analysis**

**Current Law:** Campaign treasurers and subtreasurers are required to keep detailed "account books" describing every transaction made from and to a campaign account, but no receipt is required. Except for expenditures made from a petty cash fund, all expenses incurred on behalf of a candidate must be paid by check from a designated campaign depository.

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## **Additional Information**

**Prior Introductions:** None.

**Cross File:** None.

**Information Source(s):** State Board of Elections, Department of Legislative Services

**Fiscal Note History:** First Reader - March 12, 2000  
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