

Campaign Financial Reporting

§ 177.6. Late filing.

(a) Each candidate or treasurer of a political committee shall be personally liable for the late filing fees incurred as a result of the untimely filing of statements of expenditures and contributions or reports. The fee shall be computed as follows:

(1) Ten dollars for each day or part of a day excluding Sundays and holidays that a report is overdue.

(2) An additional \$10 for each of the first 6 days that a report is overdue.

(3) Two hundred and fifty dollars is the maximum fee payable for a report that is overdue.

(b) Late filing fees shall be calculated until the report or statement is received by the Secretary or the respective county board of elections, or both.

(c) The Secretary or the respective county boards of elections, or both, shall receive overdue reports or statements even though the applicable late filing fees have not been paid.

(d) A certification may not be issued by the Secretary or respective county board of elections until all reports have been filed and all late filing fees have been paid.

§ 177.7. Notice of late filing fees and enforcement provisions.

(a) *Notice.* Notice of late filing fee shall conform with the following:

(1) Within 6 days following the due date for each report and statement required to be filed by this chapter, the supervisory officer will send notice to each candidate or treasurer of a political committee who failed to file the report or statement required setting forth the method for calculating late fees and indicating the current accumulated late fee liability. The notice will also state that the late fee will continue to accrue until the report is filed or until the maximum fee is reached, whichever occurs first, and that this fee is the personal liability of the candidate or treasurer. The notice will also state that failure to comply will be brought before a district justice or municipal court Judge.

(2) If a candidate or treasurer of a political committee files the required report on or before the date on which the maximum late fee accrues but still maintains a late fee liability the supervisory officer will send notice by certified mail to the candidate or treasurer within 10 days of the receipt of the report stating that the fee must be paid in full within 10 days and that failure to pay the late fee within this period will cause the records of the violation to be forwarded to the District Justice or Municipal Court Judge.

(3) If the maximum late fee accrues, the supervisory officer will, within 3 days, send notice by certified mail to the candidate or treasurer stating that information regarding this violation has been forwarded to the appropriate enforcement official with prosecutorial powers and that information regarding collection of the late fee has been forwarded to the District Justice or Municipal Court Judge.

(b) *Enforcement provisions for late fees.* Enforcement provisions for late fees shall conform with the following:

Information, charging violations of the late fee provisions of this chapter in such detail as the supervisory officer may prescribe as being necessary for his records, will be brought before the designated District Justice or Municipal Court Judge within the city, borough, incorporated town or township in the county where the alleged violation occurred within 20 days from the receipt of the notice sent by certified mail.