

As Amended by Senate Committee

Session of 2026

SENATE BILL No. 451

By Committee on Federal and State Affairs

2-3

1 AN ACT concerning elections; relating to campaign finance reports;
2 requiring treasurer reports to include the products and services
3 provided by vendors that are paid by an advertising agency, public
4 relations firm or political consultant from a campaign account
5 expenditure; amending K.S.A. 25-4148 and repealing the existing
6 section.

7
8 *Be it enacted by the Legislature of the State of Kansas:*

9 Section 1. K.S.A. 25-4148 is hereby amended to read as follows: 25-
10 4148. (a) Every treasurer shall file a report prescribed by this section.
11 Reports filed by treasurers for candidates for state office, other than
12 officers elected on a-state-wide statewide basis, shall be filed in both with
13 the office of the secretary of state. Reports filed by treasurers for
14 candidates for state-wide statewide office shall be filed electronically and
15 only with the secretary of state. Reports filed by treasurers for candidates
16 for local office shall be filed in the office of the county election officer of
17 the county in which the name of the candidate is on the ballot. Except as
18 otherwise provided by subsection (h), all such reports shall be filed in time
19 to be received in the offices required on or before each of the following
20 days:

21 (1) The eighth day preceding the primary election, which report shall
22 be for the period beginning on January 1 of the election year for the office
23 the candidate is seeking and ending 12 days before the primary election,
24 inclusive;

25 (2) the eighth day preceding a general election, which report shall be
26 for the period beginning 11 days before the primary election and ending 12
27 days before the general election, inclusive;

28 (3) January 10 of the year after an election year, which report shall be
29 for the period beginning 11 days before the general election and ending on
30 December 31, inclusive;

31 (4) for any calendar year when no election is held, a report shall be
32 filed on the next January 10 for the preceding calendar year; and

33 (5) a treasurer shall file only the annual report required by subsection
34 paragraph (4) for those years when the candidate is not participating in a
35 primary or general election.

36 (b) Each report required by this section shall state:

- 1 (1) Cash on hand on the first day of the reporting period;
- 2 (2) the name and address of each person who has made one or more
- 3 contributions in an aggregate amount or value in excess of \$50 during the
- 4 election period together with the amount and date of such contributions,
- 5 including the name and address of every lender, guarantor and endorser
- 6 when a contribution is in the form of an advance or loan;
- 7 (3) the aggregate amount of all proceeds from bona fide sales of
- 8 political materials such as, but not limited to, political campaign pins,
- 9 buttons, badges, flags, emblems, hats, banners and literature;
- 10 (4) the aggregate amount of contributions for which the name and
- 11 address of the contributor is not known;
- 12 (5) each contribution, rebate, refund or other receipt not otherwise
- 13 listed;
- 14 (6) the total of all receipts;
- 15 (7) the name and address of each person to whom expenditures have
- 16 been made in an aggregate amount or value in excess of \$50, with the
- 17 amount, date, and purpose of each;
- 18 (8) the names and addresses of all persons to whom any loan or
- 19 advance has been made;
- 20 (9) when an expenditure is made by payment to an advertising
- 21 agency, public relations firm or political consultants for disbursement to
- 22 vendors, the report of such expenditure shall show in detail the name of
- 23 ~~each such vendor and the amount, date and purpose of the payments to~~
- 24 ~~each products and services provided by each such vendor, including the~~
- 25 ~~date and purpose of each such expenditure;~~
- 26 (8)(10) the name and address of each person from whom an in-kind
- 27 contribution was received or who has paid for personal services provided
- 28 without charge to or for any candidate, candidate committee, party
- 29 committee or political committee, if the contribution is in excess of \$100
- 30 and is not otherwise reported under subsection (b)(7), (b)(8) or (b)(9), and
- 31 the amount, date and purpose of the contribution;
- 32 (9)(11) the aggregate of all expenditures not otherwise reported under
- 33 this section; and
- 34 (10)(12) the total of expenditures.
- 35 (c) In addition to the requirements of subsection (b), every treasurer
- 36 for any political committee and party committee shall report the following:
- 37 (1) (A) The name and address of each candidate for state or local
- 38 office for whom an expenditure in the form of an in-kind contribution has
- 39 been made in an aggregate amount or having a fair market value in excess
- 40 of \$300, with the amount, date and purpose of each. The report shall show
- 41 in detail the specific service or product provided; and
- 42 (B) the name and address of each candidate for state or local office
- 43 who is the subject of an expenditure ~~which that~~:

1 (i) Is made without the cooperation or consent of a candidate or
2 candidate committee;

3 (ii) expressly advocates the nomination, election or defeat of such
4 candidate; and

5 (iii) is an aggregate amount or having a fair market value in excess of
6 \$300.

7 (2) The report shall state the amount, date and purpose of the
8 expenditure in the form of an in-kind contribution. The report shall show
9 in detail the specific service or product provided. The reporting
10 requirements imposed by this subsection shall be in addition to all other
11 requirements required by this section.

12 (d) Treasurers of candidates and of candidate committees shall
13 itemize the purchase of tickets or admissions to testimonial events by a
14 person who purchases such tickets or admissions in an aggregate amount
15 or value in excess of \$50 per event, or who purchases such a ticket or
16 admission at a cost exceeding \$25 per ticket or admission. All other
17 purchases of tickets or admissions to testimonial events shall be reported
18 in an aggregate amount and shall not be subject to the limitations specified
19 in K.S.A. 25-4154, and amendments thereto.

20 (e) If a contribution or other receipt from a political committee is
21 required to be reported under subsection (b), the report shall include the
22 full name of the organization with which the political committee is
23 connected or affiliated or, a description of the connection to or affiliation
24 with such organization. If, the committee is not connected or affiliated
25 with any one organization, the report shall state the trade, profession or
26 primary interest of the political committee as reflected by the statement of
27 purpose of such organization.

28 (f) The commission may require any treasurer to file an amended
29 report for any period for which the original report filed by such treasurer
30 contains material errors or omissions. The notice of the errors or omissions
31 shall be part of the public record. The amended report shall be filed within
32 30 days after notice by the commission.

33 (g) The commission may require any treasurer to file a report for any
34 period for which the required report is not on file. The notice of the failure
35 to file shall be part of the public record. Such report shall be filed within
36 five days after notice by the commission.

37 (h) For the purpose of any report required to be filed pursuant to
38 subsection (a) by the treasurer of any candidate seeking nomination by
39 convention or caucus or by the treasurer of the candidate's committee or by
40 the treasurer of any party committee or political committee, the date of the
41 convention or caucus shall be considered the date of the primary election.

42 (i) If a report is sent by certified or registered mail on or before the
43 day it is due, the mailing shall constitute receipt by that office.

1 (j) Any report required by this section may be signed by the candidate
2 in lieu of the candidate's treasurer or the treasurer of the candidate's
3 committee.

4 Sec. 2. K.S.A. 25-4148 is hereby repealed.

5 Sec. 3. This act shall take effect and be in force from and after its
6 publication in the statute book.