

1 STATE OF OKLAHOMA

2 2nd Session of the 60th Legislature (2026)

3 SENATE BILL 1449

By: Bergstrom

5 AS INTRODUCED

6 An Act relating to the Ethics Commission; amending
7 Rule 2.2 of the Rules of the Ethics Commission (74
8 O.S. 2021, Ch. 62, App. I), which relates to
definitions; defining terms; amending Rule 2.17 of
the Rules of the Ethics Commission (74 O.S. 2021, Ch.
9 62, App. I), which relates to political
contributions; proscribing contributions from foreign
10 nationals; amending Rule 2.36 of the Rules of the
Ethics Commission (74 O.S. 2021, Ch. 62, App. I),
which relates to contributions to state question
11 committees; updating statutory language; amending
Rule 2.85 of the Rules of the Ethics Commission (74
12 O.S. 2021, Ch. 62, App. I), which relates to
political action committee organization; requiring
13 certain certification; amending Rule 2.105 of the
Rules of the Ethics Commission (74 O.S. 2021, Ch. 62,
14 App. I), which relates to political action committee
reporting requirements; requiring certain
15 affirmation; amending Rule 2.109 of the Rules of the
Ethics Commission (74 O.S. 2021, Ch. 62, App. I),
which relates to state question communication
16 requirements; prescribing requirements for nonprofit
corporation communications; establishing guidelines
17 for collection and release of donor information;
providing for codification; and declaring an
18 emergency.

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21 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

22 SECTION 1. AMENDATORY Rule 2.2 of the Rules of the

23 Ethics Commission (74 O.S. 2021, Ch. 62, App. I), is amended to read
24 as follows:

1 Rule 2.2. As used in Rule 2:

2 1. "Campaign" means all activities for or against the election
3 of a candidate for elective state office or for or against a state
4 question;

5 2. "Candidate" means an individual who has filed or should have
6 filed a statement of organization for a candidate committee for
7 state office with the Ethics Commission as required by these Rules.
8 A candidate committee shall include committees for candidates for
9 partisan elective offices, for nonpartisan judicial offices and for
10 judicial retention offices;

11 3. "Candidate committee" means the only committee authorized by
12 a candidate to accept contributions or make expenditures on behalf
13 of the candidate's campaign, including the campaign of a judicial
14 retention candidate;

15 4. "Clearly identified candidate" means a candidate whose name,
16 nickname, photograph or drawing appears, or whose identity is
17 otherwise apparent by unambiguous reference;

18 5. "Commission" means the ~~Oklahoma~~ Ethics Commission;

19 6. "Contribution" means any gift, subscription, loan, guarantee
20 or forgiveness of a loan, conveyance, advance, payment, distribution
21 or deposit of money made to, or anything of value given to, or an
22 expenditure other than an independent expenditure made on behalf of,
23 a political party, political action committee or candidate
24 committee, but shall not include the value of services provided

1 without compensation by an individual who volunteers those services;

2 7. "Directly or indirectly" means acting either alone or
3 jointly, with, through, or on behalf of any other political action
4 committee, organization, person, or other entity;

5 8. "Electioneering communication" means any communication or
6 series of communications that is sent by Internet advertising,
7 direct mail, broadcast by radio, television, cable or satellite, or
8 appears in a newspaper or magazine that (a) refers to a clearly
9 identified candidate for state office, (b) is made within sixty (60)
10 days before a general election (including a special general
11 election) or thirty (30) days before a primary or runoff primary
12 election (including a special primary or runoff primary election)
13 for the office sought by the candidate, (c) that is targeted to the
14 relevant electorate and (d) does not explicitly advocate the
15 election or defeat of any candidate. "Relevant electorate" shall
16 mean twenty-five thousand (25,000) or more persons in the State of
17 Oklahoma in the case of a candidate for statewide elective office,
18 two thousand five hundred (2,500) or more persons in the district
19 the candidate seeks to represent in the case of a candidate for the
20 Oklahoma State House of Representatives or judge of the District
21 Court, and five thousand (5,000) or more persons in the district the
22 candidate seeks to represent in the case of all other elective state
23 offices;

24 8. 9. "Expenditure" means a purchase, payment, distribution,

1 loan, advance, compensation, reimbursement, fee, deposit or gift
2 made by a political party, political action committee, candidate
3 committee or other individual or entity that is used to expressly
4 advocate the election, retention or defeat of one or more clearly
5 identified candidates or for or against one or more state questions;

6 9. 10. "Family member" shall include spouse, children
7 (including stepchildren), mother, father, sister or brother;

8 10. 11. "Foreign national" is an individual who is not a
9 citizen of the United States and not lawfully admitted for permanent
10 residence as defined in 8 U.S.C., Section 1101(a)(20); or a foreign
11 principal, as defined in 22 U.S.C., Section 611(b)(1); or a
12 partnership, association, corporation, organization, or other
13 combination of persons organized under the laws of a foreign
14 country; or any United States entity, such as a partnership,
15 association, corporation, or organization, which is wholly or
16 majority owned by any foreign national, unless any contribution or
17 expenditure it makes is derived entirely from funds generated by the
18 United States entity's United States operations; and all decisions
19 concerning the contribution or expenditure are made by individuals
20 who are United States citizens or permanent residents, except for
21 setting overall budget amounts;

22 12. "Independent expenditure" means an expenditure made by a
23 person for a communication expressly advocating the election or
24 defeat of a clearly identified candidate or a vote for or against

1 the retention of a judicial retention candidate that is not made in
2 coordination with, cooperation with, consultation with, or in
3 concert with, or at the request or suggestion of, a candidate, a
4 candidate committee, or their agents, or a political party committee
5 or its agents. An independent expenditure shall not include the
6 display of a noncommercial yard sign, lapel pin, button, bumper
7 sticker or similar de minimis display of support or opposition to a
8 political party or a candidate;

9 11. 13. "Independent judicial retention committee" means a
10 political action committee organized exclusively for the purpose of
11 making independent expenditures or electioneering communications
12 supporting or opposing the retention of a candidate for judicial
13 retention;

14 12. 14. "Labor union" means an organization of workers formed
15 for the purpose of advancing its members' interests in respect to
16 wages, benefits and working conditions;

17 13. 15. "Limited committee" means a political action committee
18 organized to make contributions to candidates. A limited committee
19 may make independent expenditures or electioneering communications,
20 but may not accept contributions in excess of the limits prescribed
21 for limited committees;

22 14. 16. "Officeholder expenses" means ordinary and necessary
23 expenses incurred in connection with a candidate's duties as the
24 holder of a state elective office, provided that the expenses are

1 not otherwise reimbursed or paid for by the state. "Ordinary and
2 necessary expenses" are those that would not exist but for the fact
3 that the candidate was elected to and holds a state elective office;

4 ~~15.~~ 17. "Political action committee" means a limited or
5 unlimited committee that has filed or should have filed a statement
6 of organization with the Commission as required by these Rules;

7 ~~16.~~ 18. "Political party" means a political party recognized
8 under laws of this state;

9 ~~17.~~ 19. "Political party committee" means a committee
10 authorized by the political party to accept contributions or make
11 expenditures on behalf of the political party. A political party
12 committee may include a state committee, a Congressional District
13 committee, a county committee, a precinct committee or any other
14 committee or entity of the party officially recognized in the
15 party's bylaws or similar governing document;

16 ~~18.~~ 20. "Preliminary activity" means conduct and expenditures
17 in connection with or related to a state initiative or referendum
18 petition that has not been assigned a state question number by the
19 Secretary of State, including, but not limited to, conducting a poll
20 or focus group, drafting state question language, telephone calls,
21 or travel;

22 21. "State question communication" means an expenditure made by
23 a person for a communication or series of communications that is
24 sent by Internet advertising, direct mail, broadcast by radio,

1 television, cable or satellite, or appears in a newspaper, magazine,
2 or other printed medium supporting or opposing a state question that
3 is made within sixty (60) days before the election deciding the
4 state question. A state question communication shall not include
5 the display of a noncommercial yard sign, lapel pin, button, bumper
6 sticker or similar de minimis display of support or opposition to a
7 state question;

8 ~~19.~~ 22. "State question" means an initiative or referendum
9 petition for which the Secretary of State has assigned a state
10 question number; and

11 ~~20.~~ 23. "Tax-exempt organization" means an organization which
12 has been officially approved by the United States Internal Revenue
13 Service for tax-exempt status under 26 U.S.C., Section 501(c) as it
14 currently exists or as it may be amended and is exempt from taxation
15 under 26 U.S.C., Section 501(a) as it currently exists or as it may
16 be amended. Nothing in these Rules may be construed to treat a
17 political organization under 26 U.S.C., Section 527 as a tax-exempt
18 organization for purposes of these Rules; and

19 24. "Unlimited committee" means an independent judicial
20 retention committee, a political action committee organized
21 exclusively for the purpose of making independent expenditures or
22 electioneering communications or a political action committee
23 organized exclusively for the purpose of advocating the approval or
24 defeat of a state question.

1 SECTION 2. AMENDATORY Rule 2.17 of the Rules of the

2 Ethics Commission (74 O.S. 2021, Ch. 62, App. I), is amended to read
3 as follows:

4 Rule 2.17. A. Unless otherwise prohibited or limited by law or
5 these Rules, a contribution to a political party, a political action
6 committee or a candidate committee may be made by any individual or
7 other person or entity. A child under the age of eighteen (18) may
8 make a contribution only if the contribution is attributed to his or
9 her parent (or equally between two parents) or guardian.

10 B. The name, address, occupation and employer shall be required
11 for any individual contributor regardless of amount or value of
12 contribution unless the contribution is an anonymous contribution of
13 less than ~~Fifty Dollars (\$50.00)~~ Two Hundred Dollars (\$200.00) as
14 provided for in Rule 2.20.

15 C. Any contribution described in subsection A of this section
16 shall be prohibited by or from foreign nationals in connections with
17 any state or local campaign. Such prohibition includes advances of
18 personal funds, contributions, or donations made to political party
19 committees and organizations, state or local party committees for
20 the purchase or construction of an office building funded under 11
21 C.F.R., Section 300.35, and contributions or disbursements to make
22 electioneering communications or state question communications.

23 D. A foreign national may not direct, dictate, control, or
24 participate, directly or indirectly, in the decision-making process

1 of any person with regard to that person's activities to influence a
2 state question, such as decisions concerning the making of
3 contributions or expenditures to influence a state question.

4 E. A foreign national may not solicit, directly or indirectly,
5 the making of a donation, contribution, or expenditure by another
6 person to influence a state question.

7 F. Upon receipt of a contribution by an unlimited committee
8 organized exclusively for the purposes of advocating the approval or
9 defeat of a state question, the committee Treasurer shall obtain
10 from the donor an affirmation that the donor is not a foreign
11 national and has not knowingly or willfully accepted funds in excess
12 of One Hundred Thousand Dollars (\$100,000.00) from one or more
13 prohibited sources within the four-year period immediately preceding
14 the date the contribution is made.

15 SECTION 3. AMENDATORY Rule 2.36 of the Rules of the
16 Ethics Commission (74 O.S. 2021, Ch. 62, App. I), is amended to read
17 as follows:

18 Rule 2.36. Any person not otherwise prohibited by law or these
19 Rules, including but not limited to individuals, partnerships,
20 limited liability companies, corporations and labor unions, may make
21 contributions in any amount to an unlimited committee organized
22 exclusively for the purpose of advocating the approval or defeat of
23 a state question.

24 SECTION 4. AMENDATORY Rule 2.85 of the Rules of the

1 Ethics Commission (74 O.S. 2021, Ch. 62, App. I), is amended to read
2 as follows:

3 Rule 2.85. The Statement of Organization for a political action
4 committee shall include, but shall not be limited to, the following
5 information: (1) The names of the Chair, Treasurer and, if
6 applicable, Deputy Treasurer of the committee; (2) the full name of
7 the committee, which shall not be an acronym and which shall not be
8 the same as any other political action committee or sufficiently
9 similar to the name of any other political action committee so that
10 the two could be easily confused and which shall include the
11 identifying state question number assigned by the State of Oklahoma
12 for a committee formed to support or oppose a state question; (3)
13 the name and address of any affiliated corporation or labor union;
14 (4) the purpose or purposes of the committee, including but not
15 limited to an indication of whether the committee is a limited
16 committee or unlimited committee; (5) the mailing address and, if
17 applicable, residence address, electronic mailing address, telephone
18 numbers and Internet website, if applicable, of the committee, the
19 Chair, Treasurer and, if applicable, Deputy Treasurer and (6) the
20 full name and address of each depository in which the committee will
21 maintain an account. The committee may also list an acronym, which
22 shall not be the same as any other political action committee or
23 sufficiently similar to the name of any other political action
24 committee so that the two could be easily confused. The Treasurer

1 shall be responsible for notifying the Commission of any change in
2 information provided on the Statement of Organization by filing an
3 Amended Statement of Organization within ten (10) days of a change
4 being made. An Amended Statement of Organization shall contain the
5 same information as the Statement of Organization.

6 Any Statement of Organization filed by an unlimited committee
7 organized exclusively for the purpose of advocating the approval or
8 defeat of a state question shall include a certification by the
9 committee's Treasurer affirming that no preliminary activity was
10 funded by one or more foreign nationals, whether directly or
11 indirectly.

12 SECTION 5. AMENDATORY Rule 2.105 of the Rules of the
13 Ethics Commission (74 O.S. 2021, Ch. 62, App. I), is amended to read
14 as follows:

15 Rule 2.105. A Report of Contributions and Expenditures by a
16 political action committee shall include, but not be limited to, the
17 following information:

18 A. (1) the name of the committee and the time period covered
19 by the report;

20 (2) the total of all monetary contributions accepted during the
21 time period covered by the report, and the aggregate total of all
22 monetary contributions accepted during the calendar year of the time
23 period covered by the report;

24 (3) the total of all monetary contributions from other

1 political action committees accepted during the time period covered
2 by the report, and the aggregate total of all monetary contributions
3 from other political action committees accepted during the calendar
4 year of the time period covered by the report;

5 (4) the total of all other funds accepted during the time
6 period covered by the report, including transfers from an associated
7 political action committee, and the aggregate total of all such
8 other funds accepted during the calendar year of the time period
9 covered by the report;

10 (5) the total of all monetary contributions or funds accepted
11 from any source during the time period covered by the report, and
12 the aggregate total of all monetary contributions or funds accepted
13 during the calendar year of the time period covered by the report;

14 (6) the total value of all in-kind contributions accepted
15 during the time period covered by the report, and the aggregate
16 total value of all in-kind contributions accepted during the
17 calendar year of the time period covered by the report;

18 (7) the total of all expenditures (other than contributions to
19 candidate committees, independent expenditures or electioneering
20 communications) made during the time period covered by the report,
21 and the aggregate total of all such expenditures made during the
22 calendar year of the time period covered by the report;

23 (8) the total of all refunds made during the time period
24 covered by the report, and the aggregate total of all refunds made

1 during the calendar year of the time period covered by the report;

2 (9) the total of all transfers made to or received from an
3 associated political action committee during the time period covered
4 by the report and the date of each transfer, and the aggregate total
5 of all such transfers made during the calendar year of the time
6 period covered by the report;

7 (10) the total amount of all contributions made by the
8 committee to a candidate committee during the time period covered by
9 the report, and the aggregate total of all such contributions made
10 during the calendar year of the time period covered by the report;

11 (11) the total amount of all independent expenditures made by
12 the committee during the time period covered by the report, and the
13 aggregate total of all such independent expenditures made during the
14 calendar year of the time period covered by the report;

15 (12) the total amount of funds spent on electioneering
16 communications made by the committee during the time period covered
17 by the report, and the aggregate total of funds spent on
18 electioneering communications made during the calendar year of the
19 time period covered by the report;

20 (13) the beginning balance of the committee account for the
21 reporting period, and the closing balance of the committee account
22 at the end of the reporting period;

23 (14) for limited committees affiliated with a corporation or
24 labor union, the total amount of funds spent by the corporation or

1 labor union during the time period covered by the report for the
2 costs of establishment of, administration of and solicitation of
3 contributions to the committee; and the aggregate total of funds
4 spent on the costs of establishment of, administration of and
5 solicitation of contributions to the committee made during the
6 calendar year.

7 B. (1) The name, address, occupation and employer of any
8 person other than a political action committee making a contribution
9 or contributions exceeding Fifty Dollars (\$50.00) in value in the
10 aggregate, the date and amount of any monetary or in-kind
11 contributions made during the time period covered by the report, and
12 the aggregate total of all contributions accepted from the person
13 during the calendar year of the time period covered by the report;

14 (2) the total of all contributions accepted during the time
15 period covered by the report from contributors making contributions
16 of no more than Fifty Dollars (\$50.00) in the aggregate, and the
17 aggregate total of all such contributions during the calendar year
18 of the time period covered by the report;

19 (3) the name and Commission identification number of a
20 political action committee making a contribution or contributions,
21 the date and amount of any monetary or in-kind contributions made
22 during the time period covered by the report, and the aggregate
23 total of all contributions accepted from the political action
24 committee during the calendar year of the time period covered by the

1 report;

2 (4) the name, address, occupation and employer, if applicable,
3 of a contributor to whom a refund was made during the time period
4 covered by the report, the date and amount of the refund, and the
5 aggregate total of all contributions refunded to the contributor
6 during the calendar year of the time period covered by the report;

7 (5) loans made to the committee during the time period covered
8 by the report, including loans by commercial financial institutions;
9 the name, address and, if applicable, occupation and employer, of
10 the person making the loan; the amount of the loan, the date the
11 loan was made, the interest rate for the loan, the repayment terms
12 for the loan and the total of all loans made to the committee; any
13 payments on loans during the time period covered by the report, the
14 amount of the payment, the date the payment was made and the
15 remaining balance of the loan following the payment; and the total
16 of all payments made on all loans to the committee and the remaining
17 balance on all loans to the committee during the calendar year of
18 the time period covered by the report;

19 (6) the name and address of any person or entity to whom an
20 expenditure of more than Two Hundred Dollars (\$200.00) in the
21 aggregate was made during the time period covered by the report, a
22 description of the goods or services purchased with the expenditure,
23 and the aggregate total of all expenditures made to the person or
24 entity during the calendar year of the time period covered by the

1 report. Split purchasing for the purpose of evading reporting an
2 expenditure shall be prohibited. Expenditures made to compensate
3 political consultants and similar consultants shall be reported by
4 identifying the type of services provided to the campaign by the
5 consultants. Expenditures made by political consultants and other
6 third parties on behalf of the committee shall be reported as if the
7 expenditures were made by the committee. Expenditures made by using
8 a credit card shall be reported by itemizing each individual
9 expenditure of more than Two Hundred Dollars (\$200.00).

10 (7) For unlimited committees organized exclusively for the
11 purpose of advocating the approval or defeat of a state question, an
12 affirmation by the committee's Treasurer that the donor, person, or
13 entity associated with each contribution or expenditure is not a
14 foreign national and has not knowingly or willfully accepted funds
15 in excess of One Hundred Thousand Dollars (\$100,000.00) from one or
16 more foreign nationals within the four-year period immediately
17 preceding the date the contribution is made.

18 Contributions accepted from a limited liability company shall be
19 reported as contributions from the individual members of the limited
20 liability company in proportions equal to their ownership interest
21 in the limited liability company. Contributions accepted from a
22 partnership shall be reported as contributions from the individual
23 partners of the partnership in proportions equal to their ownership
24 interest in the partnership. As used in this section, "associated

1 political action committee" shall mean a political action committee
2 registered with the Federal Election Commission when the connected
3 or affiliated entities of the two committees share a formal business
4 relationship such as the national and state organizations of a
5 professional or business organization or labor union. Transfers
6 between a political action committee and an associated political
7 action committee shall not be considered as contributions or
8 expenditures.

9 C. The Report of Contributions and Expenditures for Non-
10 Oklahoma Committees shall include, but not be limited to, the
11 following information:

12 (1) the name of the committee and the time period covered by
13 the report;

14 (2) the total amount of all contributions made by the committee
15 to an Oklahoma state candidate committee during the time period
16 covered by the report, and the aggregate total of all such
17 contributions made during the calendar year of the time period
18 covered by the report;

19 (3) the total amount of all independent expenditures made by
20 the committee during the time period covered by the report, and the
21 aggregate total of all such independent expenditures made during the
22 calendar year of the time period covered by the report;

23 (4) the total amount of funds spent on electioneering
24 communications made by the committee during the time period covered

1 by the report, and the aggregate total of funds spent on
2 electioneering communications made during the calendar year of the
3 time period covered by the report;

4 (5) The name, address, occupation and employer of any Oklahoma
5 resident making a contribution or contributions exceeding Fifty
6 Dollars (\$50.00) in value in the aggregate, the date and amount of
7 any monetary or in-kind contributions made during the time period
8 covered by the report, and the aggregate total of all contributions
9 accepted from the person during the calendar year of the time period
10 covered by the report.

11 SECTION 6. AMENDATORY Rule 2.109 of the Rules of the
12 Ethics Commission (74 O.S. 2021, Ch. 62, App. I), is amended to read
13 as follows:

14 Rule 2.109. (A) Any person other than an individual, including
15 a political action committee, that makes a state question
16 communication of Five Thousand Dollars (\$5,000.00) or more in the
17 aggregate at least fifteen (15) days prior to an election shall be
18 required to file a report with the Commission at the same time that
19 candidate committees are required to file pre-election reports for
20 the applicable election.

21 (B) Any person other than an individual, including a political
22 action committee, that makes a state question communication of Five
23 Thousand Dollars (\$5,000.00) or more in the aggregate during the
24 period beginning no more than fourteen (14) days prior to any

1 election and ending on the day of the election shall make a report
2 to the Commission no later than the business day following the day
3 the expenditure is made.

4 (C) Each report filed by a person other than a political action
5 committee shall include the name and address of the person making
6 the state question communication and the name, street address,
7 telephone number, and office or title of the individual filing the
8 report.

9 (D) Each report filed shall include the name of the political
10 action committee or the person making the state question
11 communication; the amount, date and a brief description or statement
12 of the state question communication; and identification of the
13 specific state question supported or opposed, indicating whether the
14 state question was supported or opposed.

15 (E) If the person making the state question communication,
16 other than a political action committee, received funds from any
17 other person for the purpose of making state question
18 communications, the report shall include the name, address and
19 principal business activity of each person contributing funds in
20 excess of Fifty Dollars (\$50.00) in the aggregate and the amount of
21 any such contribution or contributions that have not been previously
22 reported, together with a cumulative total of all contributions made
23 by each person since the first report was filed for the election for
24 which the state question communication was made. As used in this

1 section, "for the purpose of" means that the funds are either (1)
2 received by an organization or corporation in response to a
3 solicitation specifically requesting funds to pay for a state
4 question communication; or (2) specifically designated for
5 expenditures supporting or opposing a state question by the donor.

6 (F) If the person making the state question communication is a
7 non-profit corporation that has not been officially approved by the
8 United States Internal Revenue Service for ~~tax-exempt~~ tax-exempt
9 status under Section 501(c) of Title 26 of the United States Code as
10 it currently exists or as it may be amended, the report shall
11 include the name, address and principal business activity of each
12 person contributing funds in excess of ~~Fifty Dollars (\$50.00)~~ Two
13 Hundred Dollars (\$200.00) in the aggregate to the corporation during

14 the current calendar year and the preceding calendar year and the
15 amount of any such contribution or contributions that have not been
16 previously reported, together with a cumulative total of all
17 contributions made by each person since the first report was filed
18 for the election for which the state question communication is made.

19 The report shall include an affirmation by the filing person or
20 committee Treasurer that the donor associated with each contribution
21 is not a foreign national and has not knowingly or willfully
22 accepted funds in excess of One Hundred Thousand Dollars
23 (\$100,000.00) from one or more foreign nationals within the four-
24 year period immediately preceding the date the contribution is made.

(G) Each report filed shall include an affirmation by the filing person or committee Treasurer that it has not knowingly or willfully accepting funds in excess of One Hundred Thousand Dollars (\$100,000.00) from one or more foreign nationals within the four-year period immediately preceding the date the state question communication is made and that it will not do so through the date of the election in which the state question will appear on the ballot.

(H) Reports required by this section shall not relieve the person making the report from filing other reports required by these Rules.

SECTION 7. NEW LAW A new rule of the Rules of the Ethics Commission to be codified as Rule 6.123 in Chapter 62, Appendix I, of the Oklahoma Statutes, unless there is created a duplication in numbering, reads as follows:

A. Lawful donors to a tax-exempt organization possess a right of privacy in their donations. Any investigation of an alleged violation of these Rules or a lawful court order in an action as provided in paragraph 2 of Rule 6.10 shall occur in a manner that shields the identity of lawful donors as much as possible. No member or employee of the Ethics Commission, court, or officer of the court may collect or require the submission of information on the identity of any donor to a tax-exempt organization other than those directly related to an alleged violation of these Rules.

B. No member or employee of the Commission, court, or officer

1 of the court may disclose to the public, or another public official
2 not directly involved in the investigation or prosecution,
3 information revealing the identity of any donor to a tax-exempt
4 organization, unless the information is regarding the identity of a
5 donor that engaged in conduct prohibited by these Rules after a
6 final determination has been made that the donor violated these
7 Rules.

8 C. Nothing in these Rules shall be deemed to create or
9 eliminate any existing donor disclosure rights or duties beyond
10 those specifically enumerated in these Rules.

11 SECTION 8. It being immediately necessary for the preservation
12 of the public peace, health or safety, an emergency is hereby
13 declared to exist, by reason whereof this act shall take effect and
14 be in full force from and after its passage and approval.

16 60-2-2225 BLB 1/8/2026 11:59:48 AM