



March 12, 2025

Contents of Campaign Finance Reports

Dear Reader:

The following document was created from the CTAS website (ctas.tennessee.edu). This website is maintained by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county government.

We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other CTAS website material.

Sincerely,

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Reference Number: CTAS-876

Financial statements submitted under the act must contain specified information about all income and expenditures during the period covered by the report. If neither expenditures nor contributions exceeded \$1,000 during this time period, the report may simply state that fact. Otherwise the report should list separately any single contribution or expenditure over \$100, including full name, address, occupation and employer of each contributor. For expenditures, the report must indicate the full name and address of each person to whom a total of more than \$100 was paid, the total amount paid to that person and the purpose of the expenditure. Contributions of \$100 or less are to be totaled and listed together, as are expenditures of this amount, though the latter are to be grouped by category. "In-kind contributions," those other than money, are to be reported in a similar manner, though once again those of \$100 or less are to be totaled. T.C.A. § 2-10-107. The Registry of Election Finance should be consulted for more specific information regarding reporting requirements.

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