Calculating fines for late Campaign Treasurer's Reports

Section 106.07(8)(b), Fla. Stat. - The fine is $50 per day for the first 3 days late and, thereafter, $500 per day for each late day, not to exceed 25 percent of the total receipts or expenditures, whichever is greater, for the period covered by the late report. However, for the reports immediately preceding each special primary election, special election, primary election, and general election, the fine is $500 per day for each late day, not to exceed 25 percent of the total receipts or expenditures, whichever is greater, for the period covered by the late report. For reports required under s. 106.141(8), the fine is $50 per day for each late day, not to exceed 25 percent of the total receipts or expenditures, whichever is greater, for the period covered by the late report. Upon receipt of the report, the filing officer shall determine the amount of the fine which is due and shall notify the candidate or chair or registered agent of the political committee. The filing officer shall determine the amount of the fine due based upon the earliest of the following:

1. When the report is actually received by such officer.
2. When the report is postmarked.
3. When the certificate of mailing is dated.
4. When the receipt from an established courier company is dated.
5. When the electronic receipt issued pursuant to s. 106.0705 or other electronic filing system authorized in this section is dated.

Example:

ABC Political Committee (ABC) filed its M11 Report that was due on December 10 on December 20. ABC had contributions in the amount of $10,000 and expenditures in the amount of $12,000. The fine:

- Starts to accrue the day after the due date;

- Holidays and weekends are included (See DE Opinion 91-07);

- The day of the filing is included.

First, calculate the fine based on the formula of $50 a day for the first 3 days and $500 a day for every day after.

ABC's report was 9 days late:

First 3 days = $150 (50 x 3)

Days 4 -9 = $3,000 ($500 x 6)

Total = $3,150

Next, calculate the fine based upon the formula of 25% of the contributions or expenditures, whichever is greater. As ABC's expenditures were greater than it contributions, the fine under formula would be:

25% of Expenditures =   25% x $12,000 = **$3,000**

The fine amount based upon the daily formula exceeds 25% of the expenditures; therefor, the fine must be calculated using the 25% formula.

Thus, in this scenario, ABC's fine would be **$3,000.**

Note: **If ABC Political Committee had no reportable activity (it filed a waiver), no fine is imposed:**

25% of Expenditures/Contributions = 25% x $0 = $0