

**This Revenue Notice was revoked on March 5, 2012 by Revenue Notice # 12-03.**

## **Department of Revenue**

### **Revenue Notice #91-7: Timing of Implementation of 1991 Law Changes to the Political Contribution Refund**

The 1991 legislative session resulted in several changes to the political contribution refund program. One requires a signature on the official receipt which contributors need to claim the refund. Another restricts refundable contributions to gifts of money. A third limits refunds for contributions made to candidates, to those candidates who not only have entered into campaign spending limitation agreements but who have also designated a principal campaign committee.

This revenue notice explains how the Department of Revenue intends to administer the timing of the implementation of those changes which all became effective June 1, 1991.

**Signature:** Each official political contribution refund receipt Form EP-3 ("receipt") issued after May 31, 1991, must be signed in the handwriting of the candidate, the treasurer of the candidate's principal campaign committee, or the party chair. Versions of the Form EP-3 which do not designate a space for a signature should be signed near the bottom of the front side of the receipt.

Contributor refund claims based on unsigned receipts issued after May 31, 1991, will be denied or returned to the contributor. Contributor refund claims based on unsigned receipts issued before June 1, 1991, will be allowed.

**Contributions:** Receipts may be issued, and refunds will be paid, to taxpayers who made a transfer of funds or a donation in kind prior to June 1, 1991. Receipts may be issued to these contributors either before or after June 1, 1991.

For contributions made after May 31, 1991, receipts should be issued, and refunds will be paid, only to contributors of gifts of money.

**Designation of Principal Campaign Committee:** Contributors to candidates who entered into campaign spending limitation agreements in 1990 but did not designate a principal campaign committee are eligible for refunds for contributions made to those candidates in 1991 provided that the contributions were made prior to June 1, 1991, and the receipt was issued prior to June 1, 1991.

/S/ \_\_\_\_\_  
Michael E. Boekhaus  
Director, Appeals and Legal Services

August 12, 1991  
RN 91-7  
(IND IC/refund/MDP)