Subsec. (b). Pub. L. 86–368, \$2(b)(2), substituted ", the office of the Chief Counsel for the Internal Revenue Service" for "(including the Assistant General Counsel of the Treasury Department serving as the Chief Counsel of the Internal Revenue Service)".

EFFECTIVE DATE OF 1976 AMENDMENT

Pub. L. 94-455, title XII, §1210(d)(2), Oct. 4, 1976, 90 Stat. 1711, provided that: "The amendment made by subsection (c) [amending this section] shall take effect on January 1, 1977."

Amendment by section 1907(a)(4) of Pub. L. 94-455 effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section 1907(c) of Pub. L. 94-455, set out as a note under section 8001 of this title

EFFECTIVE DATE OF 1959 AMENDMENT

Amendment by Pub. L. 86–368 effective when Chief Counsel for Internal Revenue Service first appointed pursuant to amendment of section 7801 of this title by Pub. L. 86–368 qualifies and takes office, see section 3(b) of Pub. L. 86–368, set out as a note under section 7801 of this title.

Subtitle H—Financing of Presidential Election Campaigns

Chapter	•	Sec.1
95.	Presidential election campaign fund	9001
96.	Presidential primary matching pay-	
	ment account	9031

AMENDMENTS

1974—Pub. L. 93-443, title IV, §408(b), Oct. 15, 1974, 88 Stat. 1297, substituted "Presidential primary matching payment account" for "Presidential election campaign fund advisory board" in item for chapter 96.

1971—Pub. L. 92–178, title VIII, §801, Dec. 10, 1971, 85 Stat. 562, added subtitle H.

CHAPTER 95—PRESIDENTIAL ELECTION CAMPAIGN FUND

Sec.	
9001.	Short title.
9002.	Definitions.
9003.	Condition for eligibility for payments.
9004.	Entitlement of eligible candidates to pay-
	ments.
9005.	Certification by Commission.
9006.	Payments to eligible candidates.
9007.	Examinations and audits; repayments.
9008.	Payments for presidential nominating con-
	ventions.
9009.	Reports to Congress; regulations.
9010.	Participation by Commission in judicial pro-
	ceedings.
9011.	Judicial review.
9012.	Criminal penalties.
9013.	Effective date of chapter.
	AMENDMENTS
	TIMENDIAL TO

1974—Pub. L. 93-443, title IV, §406(c), Oct. 15, 1974, 88 Stat. 1296, substituted "Payments for presidential nominating conventions" for "Information on proposed expenses" in item 9008.

§ 9001. Short title

This chapter may be cited as the "Presidential Election Campaign Fund Act".

(Added Pub. L. 92–178, title VIII, §801, Dec. 10, 1971, 85 Stat. 563.)

ADOPTION OF GUIDELINES

Pub. L. 90–26, §5, June 13, 1967, 81 Stat. 58, as amended by Pub. L. 99–514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that:

"(a) Funds which become available under the Presidential Election Campaign Fund Act of 1966 [section 6096 of this title and sections 971 to 973 of former Title 31, Money and Finance] shall be appropriated and disbursed only after the adoption by law of guidelines governing their distribution. Section 6096 of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] shall become applicable only after the adoption by law of such guidelines.

"(b) Guidelines adopted in accordance with this section shall state expressly that they are intended to comply with this section."

ADOPTION OF GUIDELINES: COMPLIANCE; EFFECTIVE DATE OF SECTION 6096 AND AMENDMENT OF SECTION 6096(a)

Pub. L. 92–178, title VIII, §802(b)(2), Dec. 10, 1971, 85 Stat. 573, as amended by Pub. L. 99–514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that: "The enactment of Subtitle H of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] by section 801 of this Act [this subtitle] is intended to comply with the provisions of section 5 (relating to the Presidential Election Campaign Fund Act of 1966) of the Act entitled 'An Act to restore the investment credit and allowance of accelerated depreciation in the case of certain real property', approved June 13, 1967 (Public Law 90–26, 81 Stat. 58) [set out above]. The provisions of section 6096 of the Internal Revenue Code of 1986 together with the amendments of such section made by subsection (a), shall be applicable only to taxable years ending on or after December 31, 1972."

§ 9002. Definitions

For purposes of this chapter-

(1) The term "authorized committee" means, with respect to the candidates of a political party for President and Vice President of the United States, any political committee which is authorized in writing by such candidates to incur expenses to further the election of such candidates. Such authorization shall be addressed to the chairman of such political committee, and a copy of such authorization shall be filed by such candidates with the Commission. Any withdrawal of any authorization shall also be in writing and shall be addressed and filed in the same manner as the authorization.

(2) The term "candidate" means with respect to any presidential election, an individual who (A) has been nominated for election to the office of President of the United States or the office of Vice President of the United States by a major party, or (B) has qualified to have his name on the election ballot (or to have the names of electors pledged to him on the election ballot) as the candidate of a political party for election to either such office in 10 or more States. For purposes of paragraphs (6) and (7) of this section and purposes of section 9004(a)(2), the term "candidate" means, with respect to any preceding presidential election, an individual who received popular votes for the office of President in such election. The term "candidate" shall not include any individual who has ceased actively to seek election to the office of President of the United States or to the office of Vice President of the United States, in more than one State.

(3) The term "Commission" means the Federal Election Commission established by section 306(a)(1) of the Federal Election Campaign Act of 1971.

¹ Section numbers editorially supplied.

- (4) The term "eligible candidates" means the candidates of a political party for President and Vice President of the United States who have met all applicable conditions for eligibility to receive payments under this chapter set forth in section 9003.
- (5) The term "fund" means the Presidential Election Campaign Fund established by section 9006(a).
- (6) The term "major party" means, with respect to any presidential election, a political party whose candidate for the office of President in the preceding presidential election received, as the candidate of such party, 25 percent or more of the total number of popular votes received by all candidates for such office.
- (7) The term "minor party" means, with respect to any presidential election, a political party whose candidate for the office of President in the preceding presidential election received, as the candidate of such party, 5 percent or more but less than 25 percent of the total number of popular votes received by all candidates for such office.
- (8) The term "new party" means with respect to any presidential election, a political party which is neither a major party nor a minor party.
- (9) The term "political committee" means any committee, association, or organization (whether or not incorporated) which accepts contributions or makes expenditures for the purpose of influencing, or attempting to influence, the nomination or election of one or more individuals to Federal, State, or local elective public office.
- (10) The term "presidential election" means the election of presidential and vice-presidential electors.
- (11) The term "qualified campaign expense" means an expense—
 - (A) incurred (i) by the candidate of a political party for the office of President to further his election to such office or to further the election of the candidate of such political party for the office of Vice President, or both (ii) by the candidate of a political party for the office of Vice President to further his election to such office or to further the election of the candidate of such political party for the office of President, or both, or (iii) by an authorized committee of the candidates of a political party for the offices of President and Vice President to further the election of either or both of such candidates to such offices.
 - (B) incurred within the expenditure report period (as defined in paragraph (12)), or incurred before the beginning of such period to the extent such expense is for property, services, or facilities used during such period, and
 - (C) neither the incurring nor payment of which constitutes a violation of any law of the United States or of the State in which such expense is incurred or paid.

An expense shall be considered as incurred by a candidate or an authorized committee if it is incurred by a person authorized by such candidate or such committee, as the case may be,

- to incur such expense on behalf of such candidate or such committee. If an authorized committee of the candidates of a political party for President and Vice President of the United States also incurs expenses to further the election of one or more other individuals to Federal, State, or local elective public office, expenses incurred by such committee which are not specifically to further the election of such other individual or individuals shall be considered as incurred to further the election of such candidates for President and Vice President in such proportion as the Commission prescribes by rules or regulations.
- (12) The term "expenditure report period" with respect to any presidential election means—
- (A) in the case of a major party, the period beginning with the first day of September before the election, or, if earlier, with the date on which such major party at its national convention nominated its candidate for election to the office of President of the United States, and ending 30 days after the date of the presidential election; and
- (B) in the case of a party which is not a major party, the same period as the expenditure report period of the major party which has the shortest expenditure report period for such presidential election under subparagraph (A).

(Added Pub. L. 92–178, title VIII, §801, Dec. 10, 1971, 85 Stat. 563; amended Pub. L. 93–443, title IV, §404(c)(1)–(3), Oct. 15, 1974, 88 Stat. 1292; Pub. L. 94–283, title I, §115(c)(1), title III, §306(a)(1), May 11, 1976, 90 Stat. 495, 499; Pub. L. 110–172, §11(a)(42)(A), Dec. 29, 2007, 121 Stat. 2488.)

References in Text

Section 306(a)(1) of the Federal Election Campaign Act of 1971, referred to in par. (3), is classified to section 30106(a)(1) of Title 52, Voting and Elections.

AMENDMENTS

2007—Par. (3). Pub. L. 110–172 substituted "section 306(a)(1)" for "section 309(a)(1)".

1976—Par. (2). Pub. L. 94-283, §306(a)(1), inserted provision that "candidate" shall not include any individual who has ceased actively to seek election to the office of President of the United States or to the office of Vice President of the United States, in more than one

Par. (3). Pub. L. 94–283, \$115(c)(1), substituted "309(a)(1)" for "310(a)(1)".

1974—Par. (1). Pub. L. 93–443, §404(c)(2), substituted "Commission" for "Comptroller General".

Par. (3). Pub. L. 93-443, § 404(c)(1), substituted definition of "Commission" for "Comptroller General".

Par. (11). Pub. L. 93-443, §404(c)(3), substituted "Commission" for "Comptroller General" in third sentence.

EFFECTIVE DATE OF 1976 AMENDMENT

Pub. L. 94–283, title III, §306(c), May 11, 1976, 90 Stat. 501, provided that: "The amendments made by this section [amending this section and sections 9003, 9032, and 9033 of this title] shall take effect on the date of enactment of this Act [May 11, 1976]."

EFFECTIVE DATE OF 1974 AMENDMENT

Amendment by Pub. L. 93–443 applicable with respect to taxable years beginning after Dec. 31, 1974, see section 410(c)(1) of Pub. L. 93–443, set out as a note under section 30101 of Title 52, Voting and Elections.

§ 9003. Condition for eligibility for payments (a) In general

In order to be eligible to receive any payments under section 9006, the candidates of a political party in a presidential election shall, in writing—

- (1) agree to obtain and furnish to the Commission such evidence as it may request of the qualified campaign expenses of such candidates.
- (2) agree to keep and furnish to the Commission such records, books, and other information as it may request, and
- (3) agree to an audit and examination by the Commission under section 9007 and to pay any amounts required to be paid under such section.

(b) Major parties

In order to be eligible to receive any payments under section 9006, the candidates of a major party in a presidential election shall certify to the Commission, under penalty of perjury, that—

- (1) such candidates and their authorized committees will not incur qualified campaign expenses in excess of the aggregate payments to which they will be entitled under section 9004, and
- (2) no contributions to defray qualified campaign expenses have been or will be accepted by such candidates or any of their authorized committees except to the extent necessary to make up any deficiency in payments received out of the fund on account of the application of section 9006(d),¹ and no contributions to defray expenses which would be qualified campaign expenses but for subparagraph (C) of section 9002(11) have been or will be accepted by such candidates or any of their authorized committees.

Such certification shall be made within such time prior to the day of the presidential election as the Commission shall prescribe by rules or regulations.

(c) Minor and new parties

In order to be eligible to receive any payments under section 9006, the candidates of a minor or new party in a presidential election shall certify to the Commission under penalty of perjury, that—

- (1) such candidates and their authorized committees will not incur qualified campaign expenses in excess of the aggregate payments to which the eligible candidates of a major party are entitled under section 9004, and
- (2) such candidates and their authorized committees will accept and expend or retain contributions to defray qualified campaign expenses only to the extent that the qualified campaign expenses incurred by such candidates and their authorized committees certified to under paragraph (1) exceed the aggregate payments received by such candidates out of the fund pursuant to section 9006.

Such certification shall be made within such time prior to the day of the presidential election as the Commission shall prescribe by rules or regulations.

(d) Withdrawal by candidate

In any case in which an individual ceases to be a candidate as a result of the operation of the last sentence of section 9002(2), such individual—

- (1) shall no longer be eligible to receive any payments under section 9006, except that such individual shall be eligible to receive payments under such section to defray qualified campaign expenses incurred while actively seeking election to the office of President of the United States or to the office of Vice President of the United States in more than one State: and
- (2) shall pay to the Secretary, as soon as practicable after the date upon which such individual ceases to be a candidate, an amount equal to the amount of payments received by such individual under section 9006 which are not used to defray qualified campaign expenses.

(e) Closed captioning requirement

No candidate for the office of President or Vice President may receive amounts from the Presidential Election Campaign Fund under this chapter or chapter 96 unless such candidate has certified that any television commercial prepared or distributed by the candidate will be prepared in a manner which ensures that the commercial contains or is accompanied by closed captioning of the oral content of the commercial to be broadcast in line 21 of the vertical blanking interval, or is capable of being viewed by deaf and hearing impaired individuals via any comparable successor technology to line 21 of the vertical blanking interval.

(Added Pub. L. 92–178, title VIII, §801, Dec. 10, 1971, 85 Stat. 564; amended Pub. L. 93–53, §6(c), July 1, 1973, 87 Stat. 139; Pub. L. 93–443, title IV, §§404(c)(4), (5), 405(b), Oct. 15, 1974, 88 Stat. 1292, 1294; Pub. L. 94–283, title III, §306(a)(2), May 11, 1976, 90 Stat. 500; Pub. L. 94–455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 102–393, title V, §534(a), Oct. 6, 1992, 106 Stat. 1764.)

AMENDMENTS

1992—Subsec. (e). Pub. L. 102–393 added subsec. (e). 1976—Subsec. (d). Pub. L. 94-455 struck out "or his delegate" after "Secretary".

Pub. L. 94-283 added subsec. (d).

1974—Subsec. (a). Pub. L. 93-443, §§404(c)(4), 405(b), substituted "Commission" and "it" for "Comptroller General" and "he", respectively, wherever appearing, struck out in par. (1) "with respect to which payment is sought" after "campaign expenses" and struck out par. (4) requirement for an agreement to furnish statements of qualified campaign expenses and proposed qualified campaign expenses required under section 9008 of this title.

Subsecs. (b), (c). Pub. L. 93-443, \$404(c)(5), substituted "Commission" for "Comptroller General" wherever appearing.

1973—Subsec. (b)(2). Pub. L. 93–53 substituted section "9006(d)" for "9006(c)".

EFFECTIVE DATE OF 1992 AMENDMENT

Pub. L. 102-393, title V, §534(b), Oct. 6, 1992, 106 Stat. 1764, provided that: "The amendment made by subsection (a) [amending this section] shall apply to amounts made available under chapter 95 or 96 of the

 $^{^1\}mathrm{So}$ in original. Section 9006(d) redesignated 9006(e) by Pub. L. 94–283.