

Municipal Political Action Committees

A guide for PACs that file locally

A political action committee formed to support or oppose candidates who file with their local election officials will organize and file campaign finance reports locally. Local filers include all town offices, as well as all city candidates except for mayor, and city council candidates in cities with more than 65,000 residents.

If a PAC is formed to support or oppose candidates for mayor, or city council in cities with more than 65,000 residents, then it would organize with OCPF and would use this guide instead: [click here](#).

WHERE DOES THE MUNICIPAL PAC ORGANIZE?

If your PAC is being formed to support or oppose local filers, then it would organize with the local election official (usually the city or town clerk).

To organize, the PAC would file the CPF M101 PC form with the local election official. The form is [available here](#). The PAC is required to list the issues in which it takes an interest on the M101 PC form, and the name of the committee must be fully spelled out (no abbreviations or acronyms).

If a PAC is formed to support or oppose candidates who file with OCPF, the PAC should [organize online](#) with OCPF. For example, if a PAC is formed to support candidates for Boston City Council, it would organize with OCPF, because Boston City Council candidates file with OCPF.

DO WE NEED A BANK ACCOUNT?

Yes. PACs need to open a bank account for PAC activity. PAC money may not be commingled with other funds. PACs that file locally only need to open a standard checking account (local PACs are not in OCPF's depository bank reporting system). According to federal tax laws and regulations, a political committee should obtain a federal tax ID number (EIN) to open a bank account. [Click here](#) for OCPF's guide on obtaining an IRS EIN.

HOW MUCH CAN AN INDIVIDUAL CONTRIBUTE TO A PAC?

The annual limit from an individual to a PAC is \$500, including in-kind* contributions. Corporations, LLCs, LLPs and partnerships may not contribute to a PAC.

HOW MUCH MONEY CAN A PAC GIVE TO A CANDIDATE?

PACs may contribute up to \$500 per calendar year to a candidate, in total, including in-kind contributions. Traditionally, making direct contributions to candidates is the primary function of a PAC.

**An in-kind contribution is something of value that is not money.*

CAN A MUNICIPAL PAC MAKE INDEPENDENT EXPENDITURES?

An independent expenditure (IE) is an expenditure made to expressly advocate the election or defeat of a clearly identified candidate, provided, however, that the expenditure is made without cooperation or consultation with any candidate (or his or her committee). Traditional municipal PACs may make IEs, in unlimited amounts. An IE would be reported twice: 1. It would be disclosed as an expenditure on the standard [M102](#) campaign finance form. The purpose of the expenditure should note “independent expenditure” and include the names of the candidates identified in the communication. 2. The PAC would also file a [M18A form](#) (Report of Independent Expenditures Promoting Election or Defeat of Candidates).

Example: A traditional municipal PAC decides to support two candidates for school committee, and pays for a \$2,000 mailing asking residents to vote for the pair. The mailing was done without coordinating with the candidates. This is an IE, and the \$500 contribution limit to candidates does not apply.

WHEN DOES A MUNICIPAL PAC FILE?

Reports are filed on the same schedule as candidates who appear on a ballot. In towns, the form is filed eight days before a preliminary or general election, 30 days afterward, and in January (year-end report). In cities, it is filed eight days before a preliminary or general election, and in January. A 30-day-after report is also due in a city with a special election. The [M102](#) form is used to file reports.

WHAT DOES A PAC LOOK LIKE?

A PAC is usually formed when two or more people with a shared interest raise money and/or pool resources, and make expenditures to support candidates. For example, individuals in a town who support repaving the streets form a PAC. They raise money, then make contributions of up to \$500 to candidates who also support repaving the town’s streets. Campaign finance reports are filed with the town clerk eight days before the election, and 30 days afterward. Reports are also filed in January (year-end report).

WHAT ABOUT SUPPORTING OR OPPOSING A BALLOT QUESTION?

If a committee raises and spends money to support or oppose ballot question, it is a “ballot question committee,” not a PAC. Guidance for forming a ballot question committee is [available here](#).

LEGAL RESOURCES FOR POLITICAL ACTION COMMITTEES

[IB-83-01](#): Filing of reports by PACs - Determining where to file.

[M-14-03](#): Reports of independent expenditures made by individuals or entities other than independent expenditure PACs.

[AO-06-04](#): The formation of PACs related to charter commission ballot question elections.

[AO-09-06](#): The use of authorization cards for union-affiliated PACs.

[AO-11-05](#): An elected official is not allowed to finance a PAC.

[AO-13-03](#): Reporting requirements for a PAC organized to influence multiple local candidate elections.

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