

Attachment 1 – 50-State Financial Chart

	Who must file	Administrative penalties for non-filing	Max admin penalty for non-filing	Other penalties for non-filing	Potential criminal penalties
Alabama	State Elected Officers; County Officers; Municipal Officers; legislators; Appointees; All State Employees Earning Over \$75K; Managers and administrators (Ala Code § 36-25-14); Candidates for elective office (Ala Code § 36-25-15)	Up to \$10 per day	\$1,000	Candidates for state office may be removed from ballot (Ala Code § 36-25-15)	"knowing" violation is Class 3 misdemeanor (Ala Code § 36-25-27)
Alaska	Public officials; legislators; candidates for state elective office; candidates for municipal office	\$10 per day (AS 39.50.135; AS 24.60.240)	No max	Candidates may be removed from ballot; appointed and hired public officials in Exec branch may not take office or be confirmed by the legislature. AS 39.50.060; 39.50.070; Legislators may not be seated (AS 24.60.240)	"Knowing" failure to file is misdemeanor - \$100 to \$1000 criminal penalty. AS 39.50.060
Arizona	Statewide elected officials; legislators; judges (except Supreme Court); candidates for statewide elective office (ARS § 38-541)	\$50 per day (ARS § 38-544)	\$500 (ARS § 38-544)		Class 1 misdemeanor for "knowing" failure to file (ARS § 38-544)
Arkansas	Public officials; legislators; candidates for office; district judges; city attorneys; appointees; school boards (AR Code § 21-8-701)				Class B violation for "knowing" violation (AR Code § 21-8-302)
California	elected officials; legislators; candidates for state, county and local office; members of commissions; appointees; city mayors and other chief officials; judges; public officials who manage state funds (Cal Gov. Code § 87201-87207)	\$10 per day	\$100	Up to \$5,000	Class 1 misdemeanor for "knowing" failure to file (Cal Gov. Code § 91000)

Colorado	Statewide elected officials; judges; legislators; district attorneys; state board of education; public utilities commission (CRS § 24-6-202)	\$50 per day (CRS § 1-45-111.5)	No max		"Willful" violations are misdemeanor; mandatory criminal penalty of \$1,000 - \$5,000 (CRS § 24-6-202)
Connecticut	Statewide elected officials; legislators; department heads; public officials with substantial authority; public utilities commission; boards and commissions; quasi-public agencies	\$10 per day	\$10,000		
Delaware	elected officials; candidates for state, county and local office; legislators; members of commissions; appointees; chief officials; judges; cabinet secretaries; executive branch division directors				"Willful" violation is class B misdemeanor
Florida	legislative branch employees; elected officials; appointees; department heads; local officials; legislators; candidates for state office; members of commissions; appointees; chief officials; judges; cabinet secretaries; executive branch division directors; state university officials (Fla Stat § 112.3145)	\$25 per day (Fla Stat § 112.3145)	\$1,500	Civil penalty of up to \$10,000 if form is more than 60 days late (Fla Stat § 112.317); potential censure and loss of position	
Georgia	Constitutional officers; elected officials; legislators; candidates for elected office; executive heads of agencies; executive directors of boards and commissions; elected county and municipal officials (Ga Stat § 21-5-3)	\$125 late fee; \$250 penalty after 15 days late; \$1,000 penalty after 45 days late (Ga Stat § 21-5-50)		Up to \$1,000 for first violation; \$10,000 for second violation; \$25,000 for third violation (Ga Stat § 21-5-6)	"Knowing" violation is a misdemeanor (Ga Stat § § 21-5-9)
Hawaii	elected officials; department heads; university executives; department of education; legislators;	\$75 for late form; additional \$10 per day starting on 10th day form is late	No max	Up to \$1,000 after finding of violation (HRS § 84-39)	

	administrative staff of judicial branch; board and commissions; candidates for state elective office (HRS § 84-17)				
Idaho	No one	N/A	N/A	N/A	N/A
Illinois	Elected officials; candidates for state office; commissions and boards; legislators; appointees; judges; heads of departments and agencies (5 ILCS § 420/4A-101)	\$15; \$100 per day after form is 15 days late (5 ILCS 420/4A-106)	No max	After notice, "ineligibility for, or forfeiture of, office or position of employment" (5 ILCS § 420/4A-107)	False or incomplete forms are class A misdemeanor (5 ILCS 420/4A-107)
Indiana	Constitutional officers; department heads; candidates; appointing authorities; legislators; officers and employees with purchasing authority (IC 4-2-6-1)	None for legislators; \$10 per day for each day form is late (IC 4-2-6-8)	\$1,000 (executive branch only)		"knowing" violation is class A misdemeanor (exec branch only) (IC 4-2-6-8)
Iowa	Statewide elected officials; department and agency heads; heads of commissions and boards; legislators; members of specific agencies; candidates; legislative employees (IA Code § 68B.35)	\$25 for 1-14 days late; \$50 for 15-30 days late; \$100 for 31 days and over. (IA Admin Reg § 351-7.5(68B))		Up to \$2,000 (IA Code § 68B.32D)	"Intentional" violation is "serious misdemeanor"
Kansas	Elected officials; candidates for state office; legislators; heads of agencies and their officers; appointees; legislators; general counsels of state agencies; private consultants who evaluate contract bids (KSA § 46-247)	\$10 per day (KSA § 46-280) (after notice + 5 days)	\$300	For legislators, assembly may consider penalties and censure following ethics hearing	Failure to file "true" statement in class B misdemeanor (KSA § 46-251)
Kentucky	candidates and nominees for general assembly; legislative branch management (KRS § 6.781); statewide constitutional officers; department heads and "major management personnel"; legislators; candidates for statewide office (KRS § 11A.010)	\$100 per day (KRS § 6.797) (following notice + 10 days)	\$1,000	Up to \$5,000 (exec branch only) (KRS § 11A.100)	"Intentional" violation is class A misdemeanor (KRS § 6.797)

Louisiana	Statewide elected officers; secretaries of agencies; various specific officers; legislators; boards and commissions (LA RS 42:1124)	\$100 per day for legislators (following notice and opportunity to file) (LA RS 42:1114.3; 42:1124.6); \$500 per day for all statewide officers (following notice and opportunity to cure).			For "willful" failure: \$1,000-\$5,000 (for 2nd violation: \$1,000 to \$10,000)	
Maine	Constitutional officers; elected executive branch members; legislators; appointees; state auditor 5 MRS § 19)	\$100 (following notice + 15 days)				Intentional violation is class E crime
Maryland	executive branch managers; elected officials; legislators; candidates; persons designated by their agencies (5 Md Stat § 5-103; 5 Md Stat § 601); certain local officials (Md Stat § 5-809); school boards (Md Stat § 5-817); commissioners (Md Stat § 5-824); applicants for commissions (Md Stat § 5-825)			potential censure from legislature (legislators only) (5 Md Stat § 511 et seq.); \$5,000 per day (if ordered by court) (exec branch only) (Md Stat § 5-902); no salary from state until in compliance (exec branch only) (Md Stat § 5-904)	"willful" violation is misdemeanor. Up to 1 year in prison; up to \$10,000 fine (Md Stat § 5-903)	
Massachusetts	elected officials; public officials and employees with decision-making authority; legislators; candidates (GL 268B, §§ 1, 5)	up to \$10,000 civil penalty per violation after hearing (GL 268B, § 4)			no state compensation to public employees until they file (GL 268B, § 5)	
Michigan	members of legislature, governor, lieutenant governor, secretary of state, and attorney general	TBD	TBD	TBD	TBD	TBD
Minnesota	constitutional officers; legislative staff officers; legislators; commissioners; department heads; exec branch members overseeing admin hearings; deputy department heads; various other state	\$5 per day after 10 days late (MN Stat § 10A.09)		\$100	Up to \$1,000 if no filing after notice	

	administrators, managers, and employees				
Mississippi	elected officials; legislators; school boards; candidates; department heads; commissions and boards; other specified agencies (MS Code § 25-4-25)	\$10 per day, after notice + 45 days (MS Code § 25-4-29)	No max	Following hearing, up to \$10,000 plus censure (MS Code § 25-4-109)	Following notice and passage of 1 year, violation is misdemeanor with up to 1 year in jail and \$10,000 fine (MS Code § 25-4-31)
Missouri	Statewide elected officials; candidates; judges; some boards and commissions; state employees with decision-making authority; legislators; immediate family of any of the above if the family member does business with the filers state agency (Mo RS § 105.483)	\$10 per day (Mo RS §§ 105.492 and 105.963.3)	No max	Suspension from office or position, after notice + 30 days	
Montana	state officeholders; legislators; judges; candidates; appointees (MC § 2-2-106)	\$50 - \$1,000 (following hearing) (MC § 2-2-136)	\$1,000		
Nebraska	statewide officers; legislators; university officials; department heads; county elected officers; mayor and city council of Omaha and Lincoln; certain state employees with decision-making authority (NE Stat § 49-1493)	\$25 per day	\$750	Up to \$5,000, following hearing (NE Stat § 49-14,126)	
Nevada	Elected officials; legislators; candidates; judges; appointees (NRS § 281.572)	\$25; \$50 for 1-19 days late; \$100 for 20-29 days late; \$250 for 30-44 days late; \$2,000 if 45 days late or more (following notice) (NRS 281.581)	\$2,000	court costs and attorney fees if violation is enforced through civil action	
New Hampshire	candidates for state and county office; legislators; appointees; agency heads; designated				"knowing" violation is misdemeanor (NH Stat § 14-B:10 -

	employees; elected state and county officials (NH Stat § 15-A:3)				legislators; § 15-A:7 - exec branch)
New Jersey	elected officials; department heads; casino employees and managers; legislators; appointees	\$50 per day (NJSA § 52:13D-21)	No max	\$500 to \$10,000, following hearing (NJSA § 52:1D-21)	
New Mexico	state officers; elected officials; legislators; appointees; agency heads (NM Stat § 10-16-1 et seq.; 1.8.4.10.B(1)(a) NMAC)	\$50 per day (NM Stat § 10-16A-6)	\$5,000	candidates who fail to file do not qualify for ballot; appointees who fail may not take office	
New York	statewide elected officials; state officers; legislative employees; candidates; political party chairpersons (Pub. Officers Law § 73a)			Up to \$40,000 for "knowing" violation (Pub. Officers Law § 73a); delinquent filers identified publicly	"knowing" violation is class A misdemeanor
North Carolina	elected officers; agency heads; appointees (NC Stat § 138A-21); legislators; employees with incomes over \$60,000 (NC Stat § 138A-22); candidates	\$250 if form is within 30 days after notice is sent		Failure to file within 60 days constitutes "malfeasance," which is grounds for dismissal for unelected officials and employees (or, for legislators, sanctions)	
North Dakota	Candidates (ND Cent. Code § 16.1-09-02)			Candidate may not appear on ballot if not filed	
Ohio	state elected officials; county elected officials; city elected officials; candidates for state, county, and city elected office; agency heads, deputies, and directors; casino board; higher education officials; legislators; multiple various identified employees; judges and candidates for judge (ORC § 102.02)				"knowing" failure to file is 4th degree misdemeanor
Oklahoma	legislators; elected state officers (OK Rule 3.16)	Up to \$1,000 per violation (OK Rule 6.19)		Following finding of violation by court: \$5K - \$25K for 1st violation; \$10K - \$50K for 2nd; \$25K - \$100K for 3rd (OK Rule 6.13);	

				plus attorney fees and court costs (OK Rule 6.14)	
Oregon	state elected officers; judges; candidates; legislators; legislative staff officers; heads and directors of agencies; deputies of the constitutional officers; elected county and city officials; county and city zoning commissions; higher education officials; most commissions and boards (OL § 244.050)	\$10 per day for first 14 days; \$50 per day for each day after (OL 244.350)	\$5,000	Following hearing, civil penalty up to \$1,000	
Pennsylvania	elected officials; legislators; public employees with decision-making authority regarding state money; appointees; candidates (65 PACSA § 1102)	\$25 per day (65 PACSA § 1109)	\$250	No public official may take office, or receive public compensation until form is filed	violation may be misdemeanor
Rhode Island	elected officials; appointees; all officials and employees in "major decision-making" roles; legislators; municipal elected officials; municipal appointed officials with decision-making authority; candidates for state and municipal office (RI Gen Laws § 36-14-16)			Up to \$25,000, following hearing; removal from office (for unelected, unappointed violators)	"knowing and willful" violations are misdemeanors
South Carolina	elected officials; appointees; candidates; boards and commissions; heads and chiefs of each agency; city chiefs; legislators; county chiefs; education officials (SC Stat § 8-13-1110)	\$100 after 5 days; then, following notice, \$10 per day for the next 10 days; then \$100 per day (SC Stat § 8-13-1510)	\$5,000		After max penalty has been imposed, violation is a misdemeanor with minimum penalty of \$500 or 30 days in jail; subsequent offenses have higher maximum penalties
South Dakota	state, federal, county and local candidates; state, county, and local elected officials; judges; appointees				any violation is petty offense; intentional violation is class 2 misdemeanor

	(SDCL §§ 12-25-29.1; 12-25-30; 3-1A-2 thru 4)				
Tennessee	governor; governor's cabinet and staff; constitutional officers; judges; elected officials; candidates; legislators; appointees; higher education officials; various identified officials and employees (see TCA § 8-50-504)	\$25 per day, following notice + 5 days (TCA § 3-6-205); after notice + 35 days, maximum allowable penalties per day	\$750 if filed within 35 days; \$10,000 if filed after 35 days	candidates cannot qualify for ballot if they fail to file	
Texas	elected officials; legislators; appointees; agency heads; candidates (TX Gov Code § 572.002)	\$500; if penalty unpaid after 10 days following notice, penalty to be determined by Commission	\$10,000 (if \$00 is unpaid)		"knowing and willful" violation is class B misdemeanor
Utah	State elected officials; members of the Board of Education; legislators; candidates for legislature and state office (Utah Code § 20A-11-1603)	\$100 (Utah Code § 20A-11-1604)			"knowing" violation is misdemeanor
Virginia	Governor; Lt governor; AG; judges; executive officers and employees deemed "necessary" by governor; legislators; constitutional officers; boards and commissions; local elected officials; school boards; persons holding "positions of trust" (VA Stat §§ 2.2-3114 and 3116)	\$250	\$250	on finding of "knowing" violation, judge may order forfeiture of office or employment	"knowing" violation is class 1 misdemeanor (VA Stat § 2.2-3120)
Washington	elected officials; legislators; candidates; agency directors; boards and commissions; legislative and governor's staff; higher education officials	\$10 per day (RCW § 42.17A.750)		following a hearing, up to \$10,000; if judge finds that the failure to file affected election, judge can void the results of the election	violations with "malice" are misdemeanors
West Virginia	statewide, county and municipal elected officials; boards of				"knowing" violation is misdemeanor, with up to

	education; boards and commissions; appointees; legislators; secretaries, commissioners, deputies, and directors of agencies; department heads; candidates for state, county, and municipal offices (WV Code § 6B-2-6)				\$1,000 fine and/or 1 year in jail
Wisconsin	elected officials; candidates; department heads; boards and commissions; legislators; agency administrators; other employees with decision-making authority	after 15 days: \$100, and \$100 every 15 days thereafter		after 30 days late, state compensation is withheld; candidates cannot qualify for ballot if they fail to file (Wis Stat § 19.43)	
Wyoming	state elected officials; legislators;				failure to file is a misdemeanor