



ETHICS BULLETIN: 24-HOUR CONTRIBUTION AND INDEPENDENT EXPENDITURE REPORTING

TO: Campaign Filers
FROM: Public Ethics Commission
DATE: August 7, 2026

24-Hour Reporting Period

Now that the nomination period is ending and candidates and measures are being finalized for the ballot, it is important to remember that there are additional reporting requirements for certain campaign activity. The 24-hour contribution report (Form 497) provides immediate reporting of contributions received or made near or on the election date.

This document will explain Form 497, the 24-hour contribution report, as well as Form 496, used for independent expenditures of \$1000 or more. In addition, the Oakland Campaign Reform Act includes reporting and on-ad disclosure requirements for political communications and independent expenditures that apply to 2026 campaigns.

Reporting contributions of \$1000 or more

Form 497 must be filed electronically within 24-hours if a candidate or ballot measure committee on the November 2026 ballot receives contributions that total in the aggregate \$1,000 or more from a single source between **August 5 and November 3**.¹ The 24-hour reporting requirement includes contributions or loans of \$1,000 or more from a candidate's personal funds to their own campaign committee.

Reporting independent expenditures of \$1,000 or more

An independent expenditure is a political campaign communication that expressly advocates for the election or defeat of a candidate that is not made in cooperation, consultation, or concert with, or at the request or suggestion of, a candidate or the candidate's campaign committee. A committee making independent expenditures of \$1,000 or more to support or oppose a candidate during the 90-

¹ Filing deadlines for the 24-hour reports are extended to the next business day when the deadline falls on Saturday, Sunday, or an official state holiday.

day period starting August 5 through the day of the election must file Form 496 electronically within 24-hours disclosing the expenditure.

Independent expenditure disclosure requirements

Any committee or person required by state law to file a 24-hour or 10-day late independent expenditure report on Form 496 must also submit a supplemental disclosure form, [OCRA Form 305](#), to the Public Ethics Commission along with a copy of the communication distributed to voters at the time the Form 496 is due.

Form 305 must be signed by the committee treasurer or person making the independent expenditure under penalty of perjury with a declaration that the communication was not requested by or made in coordination with any of the candidates or campaigns who benefited.

Please refer to [O.M.C. 3.12.210](#) for the full disclosure requirements.

Independent expenditure disclaimer requirements

Any committee or person who makes independent expenditures required to be disclosed under OCRA Section 3.12.210, must also incorporate the following statements in the communication:

1. “Not authorized by or coordinated with any city candidate, committee controlled by a candidate, or election official.”
2. “Paid for by” immediately followed by the person’s name, address, and city, and state-issued committee ID number, if applicable.
3. “Major funding provided by [names of the three contributors who gave the most to the committee in the six months prior to the payment date for the independent expenditure communication] in the amount of [the total amount of contributions made by those contributors in the same six-month period].”
4. “Funding details are available on the Oakland Public Ethics Commission’s website. Total cost of this communication is:” immediately followed by the cost amount.

Please refer to [O.M.C. 3.12.200](#) for the full disclaimer requirements, including type size and exceptions.

Late and non-filers subject to penalties

Late filings for pre-election statements, late statements reporting significantly large contributions or expenditures, and late 24-hour contribution reports, all deprive the public of important information in the period close to election time and may also impact the lifting of voluntary campaign spending limits impacting opponents’ campaigns. Late and non-filers will be subject to late fees and

enforcement penalties. In addition, the Commission publishes a list of late and non-filers during the pre-election period online.

Get the assistance you need

- For a summary of recent changes to Oakland campaign rules and links to additional resources visit our [What's New](#) webpage.
- Submit your Supplemental Independent Expenditure Disclosure - [OCRA Form 305](#) online.
- For questions about requirements under the California Political Reform Act, contact the Fair Political Practices Commission (FPPC) by email at advice@fppc.ca.gov or call 1-866-ASK-FPPC (1-866-275-3772). Telephone advice is available Monday through Thursday from 9:00 a.m. to 11:30 a.m.
- For NetFile technical assistance, email filerhelp@netfile.com.
- For questions about Oakland campaign rules, contact Public Ethics Commission staff by email at ethicscommission@oaklandca.gov or call 510-238-3593