

**User Name:** Lloyd Crawford

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**Document (1)**

1. [*Tenn. Code Ann. § 2-10-132*](https://plus.lexis.com/api/document?id=urn:contentItem:50KN-3TS0-R03N-705X-00000-00&idtype=PID&context=1530671)

**Client/Matter:** -None-

**Search Terms:** 2-10-132

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| Statutes and Legislation | Jurisdiction: Tennessee |

[***Tenn. Code Ann. § 2-10-132***](https://plus.lexis.com/api/document?collection=statutes-legislation&id=urn:contentItem:50KN-3TS0-R03N-705X-00000-00&context=1530671)

Current through the 2022 Regular Session.

***TN - Tennessee Code Annotated* > *Title 2 Elections* > *Chapter 10 Campaign Finances* > *Part 1 Financial Disclosure***

***2-10-132*. Designation as a political campaign committee for reporting purposes — Report of expenditures by tax exempt organization.**

**(a)** Notwithstanding any law to the contrary, a corporation that uses corporate funds, moneys or credits for communications expressly advocating the election or defeat of a clearly identified candidate which funds, moneys or credits are not used with the cooperation or with the prior consent of, or in consultation with, or at the request of, or suggestion of, a candidate or any agent or authorized committee of the candidate shall be considered a political campaign committee for purposes of reporting such expenditures. The corporation shall be required to file reports required by [*§ 2-10-105(c)(1)*](https://plus.lexis.com/api/document?collection=statutes-legislation&id=urn:contentItem:4X14-8GD0-R03K-T06D-00000-00&context=1530671) and an appointment of treasurer form.

**(b)**

**(1)** Notwithstanding another law to the contrary, an organization that is tax exempt under United States Internal Revenue Service Code § 501(c)(4), (5), or (6) ([*26 U.S.C. § 501(c)(4)*](https://plus.lexis.com/api/document?collection=statutes-legislation&id=urn:contentItem:5Y1J-8X23-CH1B-T55H-00000-00&context=1530671), (5), or (6)) is required to report expenditures in accordance with [*§ 2-10-105(c)(1)*](https://plus.lexis.com/api/document?collection=statutes-legislation&id=urn:contentItem:4X14-8GD0-R03K-T06D-00000-00&context=1530671) and (h) during the remainder of an election year and certify the name and address of any person who directly controls such expenditures along with any such person's evidence of identification as defined in [*§ 2-10-105(e)(3)(C)*](https://plus.lexis.com/api/document?collection=statutes-legislation&id=urn:contentItem:4X14-8GD0-R03K-T06D-00000-00&context=1530671) to the registry of election finance if:

**(A)** The organization expends an aggregate total of at least five thousand dollars ($5,000) in organizational funds, moneys, or credits for communications that expressly contain the name or visually depict the likeness of a state candidate in a primary or general election; and

**(B)** Such expenditures or communications occur within sixty (60) calendar days immediately preceding a primary or general election in which the named or visually depicted candidate appears on the ballot.

**(2)** This subsection (b) does not require an organization that is tax exempt under United States Internal Revenue Service Code § 501(c)(4), (5), or (6) ([*26 U.S.C. § 501(c)(4)*](https://plus.lexis.com/api/document?collection=statutes-legislation&id=urn:contentItem:5Y1J-8X23-CH1B-T55H-00000-00&context=1530671), (5), or (6)) to report any form of contributions.

**(3)** As used in this subsection (b), “communications” does not include:

**(A)** Any communication by any membership organization solely to its members, employees, or to any person who has expressly consented to receiving communications from the organization;

**(B)** Any communication made prior to the period described in subdivision (b)(1)(B) but that remains accessible during the period; provided, that such communication is not actively promoted or distributed by the organization within the period to the public at large excluding any person described in subdivision (b)(3)(A); or

**(C)** Any communication made to an official in the legislative branch or an official in the executive branch during any session of the general assembly.

**History**

[*Acts 2010, ch. 1095, § 4*](https://plus.lexis.com/api/document?collection=statutes-legislation&id=urn:contentItem:50DH-KSJ0-002X-50F0-00000-00&context=1530671); [*2022, ch. 1087, § 13*](https://plus.lexis.com/api/document?collection=statutes-legislation&id=urn:contentItem:65KY-9RK1-K0HK-231D-00000-00&context=1530671).

Annotations

**Notes**

**Amendments.**

The 2022 amendment added the (a) designation and added (b).

**Effective Dates.**

[*Acts 2022, ch. 1087, § 31*](https://plus.lexis.com/api/document?collection=statutes-legislation&id=urn:contentItem:65KY-9RK1-K0HK-231D-00000-00&context=1530671). July 1, 2022.

**Opinion Notes**

**Attorney General Opinions.**

Corporate contributions to political action committees under [*Acts 2010, ch. 1095*](https://plus.lexis.com/api/document?collection=statutes-legislation&id=urn:contentItem:50DH-KSJ0-002X-50F0-00000-00&context=1530671). OAG 11-7, [*2011 Tenn. AG LEXIS 7 (1/12/11)*](https://plus.lexis.com/api/document?collection=administrative-materials&id=urn:contentItem:5229-8M60-003Y-Y2GH-00000-00&context=1530671).

TENNESSEE CODE ANNOTATED

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