

Women in Government

State	May legislators donate excess campaign funds to Women in Government?
Alabama	Yes, to a 501(c)(3). Donations to federal tax exempt organizations are permitted if a tax deduction would be permitted under section 170(b)(1)(A) of the Internal Revenue Code [A.C. §17-5-7(a)].
Alaska	Yes, to a 501(c)(3). A candidate who, after the date of the general, special, municipal, or municipal runoff election or after the date the candidate withdraws as a candidate, whichever comes first, holds unused campaign contributions must distribute the amount held on February 1 for a general election or within 90 days after a special election. The distribution may be made to make donations, without condition, to organizations qualified as 501(c)(3) charitable organizations if the organization is not controlled by the candidate or a member of the candidate's immediate family [A.S. §15.13.116(a)(3); 2 A.A.C. §50.384(a)].
Arizona	Yes, to a 501(c)(3). A political committee may dispose of surplus monies by donating the surplus monies to a charitable organization qualifying under section 501(c)(3) of the United States Internal Revenue Code [A.R.S. §16-915.01(A)(4)].
Arkansas	Yes, to a 501(c)(3). Within 30 days following the end of the month in which an election is held or a candidate has withdrawn, a candidate may turn over surplus campaign funds to a nonprofit organization exempt from taxation under section 501(c)(3) of the Internal Revenue Code [A.C. §7-6-203(h)(1)(C)].
California	Yes, to both a 501(c)(3) and a 501(c)(4). 90 days after leaving office or 90 days after the postelection reporting period following a defeat, whichever occurs last, surplus campaign funds and can be used for the purpose of donations to any bona fide charitable, educational, civic, religious, or similar tax-exempt, nonprofit organization [Cal. Gov't. Code §89519(a), (b)(3)].
Colorado	Yes, to both a 501(c)(3) and a 501(c)(4). Candidate committees may use unexpended campaign contributions to donate to a charitable organization recognized by the Internal Revenue Service [C.R.S. §1-45-106(1)(a)(I)(C)].
Connecticut	Yes, to a 501(c)(3). In the event of a surplus, the treasurer of a candidate committee may distribute such surplus to any tax-exempt organization under section 501(c)(3) of the Internal Revenue Code. However, any candidate committee receiving moneys from the Citizens' Election Fund must return any surplus to the fund [C.G.S. §9-608(e)(1)(A)].
Delaware	<p>Yes, to both a 501(c)(3) and a 501(c)(4). Any funds remaining in any political committee having completed its activities and paid all its creditors may be donated to any religious, charitable, educational or scientific organization exempt from Delaware income tax under §1902(b)(2) of Title 30 [15 D.C. §8022]. <i>Political committee</i> includes candidate committees [15 D.C. §8002(19)].</p> <p>Corporations organized or trusts created for religious, charitable, scientific, or educational purposes or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private stockholder or individual, are exempt from Delaware income tax [30 D.C. §1902(b)(2)].</p>

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Florida	Yes, to a 501(c)(3). Candidates may dispose of surplus campaign funds by donating funds not spent or obligated to a charitable organization or organizations meeting the qualifications of section 501(c)(3) of the Internal Revenue Code. However, any candidate who has received contributions pursuant to the Florida Campaign Financing Act must, after all monetary commitments have been met, return all surplus campaign funds to the General Revenue Fund [F.S. §106.141(4)].
Georgia	Yes, to a 501(c)(3). All contributions received by a candidate or such candidate's campaign committee or a public officer holding elective office in excess of those necessary to defray expenses may be used as contributions to any charitable organization described in 26 U.S.C. §170(c), including nonprofit organizations [G.C. §21-5-33(b)(1)].
Hawaii	Yes, to both a 501(c)(3) and a 501(c)(4). Prior to termination, a candidate committee must verify all relevant bank accounts have been closed and all durable assets have been disposed of as permitted by law. There are eight authorized categories of campaign expenditures for candidate committees. After the general election, a candidate committee may make donations to any community service, educational, youth, charitable, scientific, or literary organization of up to twice the contribution limit of the candidate's office in an election period (twice the contribution limit is \$4,000 for a two-year office and \$8,000 for a four-year non- statewide office) [Guidebook for Candidate Committee, pp. 16-17, 24].
Idaho	Yes, to both a 501(c)(3) and a 501(c)(4). A contribution accepted by a candidate may be used for any lawful purpose, including as a donation to a charitable or non- profit organization. However, contributions may not be converted to personal use [I.S. §67-6610C(1)(c), (f)].
Illinois	Yes, to both a 501(c)(3) and a 501(c)(4). In the event that a candidate committee dissolves, all contributions in its possession, after payment of the committee's outstanding liabilities, must be refunded to the contributors or transferred to other political or charitable organizations consistent with the positions of the committee or the candidates it represented. In no case may such funds be used for the personal aggrandizement of any committee member or campaign worker [10 I.L.C.S. 5/9-5].
Indiana	Yes, to both a 501(c)(3) and a 501(c)(4). If the chairman or treasurer of a candidate committee wishes to disband the committee, the committee must either transfer any surplus contributions or use the surplus in any other manner permitted by law. Candidate committees may transfer the contributions less expenditures to any organization exempt from federal income taxation under section 501 of the Internal Revenue Code [I.C. §3-9-1-12(f)].
Iowa	Yes, to both a 501(c)(3) and a 501(c)(4). If an unexpended balance of campaign funds remains when a candidate's committee dissolves, the committee may transfer campaign funds via contributions to charitable organizations unless the candidate or the candidate's spouse, child, stepchild, brother, brother-in-law, stepbrother, sister, sister-in-law, stepsister, parent, parent-in-law, or stepparent is employed by the charitable organization and will receive a direct financial benefit from a contribution [I.C. §68A.303].

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Kansas	<p>Yes, to both a 501(c)(3) and a 501(c)(4). At the time of the termination of any campaign and prior to the filing of a termination report, all residual funds otherwise not obligated for the payment of expenses incurred in such campaign or the holding of office may be contributed to a charitable organization, as defined by the laws of the state [K.S.A. §25-4157a(d)].</p> <p>A <i>charitable organization</i> is any person who engages in the activity of soliciting funds or donations for, or purported to be for, any fraternal, benevolent, social, educational, alumni, historical, humane, public health, or other charitable purpose [K.S.A. §17-1760].</p>
Kentucky	<p>Yes, to a 501(c)(3). Any unexpended balance of funds not otherwise obligated for the payment of expenses may be donated to any charitable, nonprofit, or educational institution recognized under section 501(c)(3) of the Internal Revenue Code [K.R.S. §121.180(10)].</p>
Louisiana	<p>Yes, to a 501(c)(3). Excess campaign fund contributions received by a candidate may be given as a charitable contribution as provided in 26 U.S.C. §170(c) or 26 U.S.C. §501(c)(3) [L.R.S. §18:1505.2(l)(1)].</p>
Maine	<p>Yes, to both a 501(c)(3) and a 501(c)(4). A treasurer of a candidate must dispose of a surplus exceeding \$100 within four years of the election for which the contributions were received. A treasurer may do so by making a gift to a charitable or educational organization not prohibited, for tax reasons, from receiving such a gift [21-A M.R.S. §1017(8)(H)].</p>
Maryland	<p>Yes, to both a 501(c)(3) and a 501(c)(4). However, Women in Government must become a charitable organization registered or exempt from registration under the Maryland Charitable Solicitations Act (see http://www.sos.state.md.us/Charity/SearchCharity.aspx) [M.C.S.G. §13-247(3); State Board of Elections Guidance – Charitable Contributions from Campaign Funds].</p>
Massachusetts	<p>Yes, to both a 501(c)(3) and a 501(c)(4). If the committee for the candidate is still in existence, the contribution will be for the enhancement of the political future of the candidate, and the contribution is not to be primarily used for the candidate's or any other person's personal use [G.L. §55-6; Office of Campaign and Political Finance].</p> <p>If the candidate's committee is terminating, residual funds may be contributed to:</p> <ul style="list-style-type: none"> • Public charities subject to Massachusetts General Laws Chapter 67 or Chapter 12, Section 8, provided: <ul style="list-style-type: none"> • The candidate, treasurer, or any official of the political committee are not related by consanguinity or affinity to any trustee, officer, principal, or beneficiary of the entity either at the time of the gift or within 10 years from the date of such gift; and • No entity may employ as a trustee, officer, principal, or beneficiary any person related by consanguinity or affinity to the candidate, treasurer, or any official of the political committee either at the time of the gift or within 10 years from the date of such gift; and

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	<ul style="list-style-type: none"> • Scholarship funds, provided: <ul style="list-style-type: none"> • The candidate, treasurer, or any official of the political committee does not participate in the selection of the beneficiary of any scholarship awarded from such fund; and • The beneficiary of any scholarship awarded from such fund is not related by consanguinity or affinity to the candidate, treasurer, or any official of the political committee [G.L. §55-18; Office of Campaign and Political Finance].
Michigan	<p>Yes, to both a 501(c)(3) and a 501(c)(4). Upon termination of a candidate committee, unexpended funds in the candidate committee not eligible for transfer to another candidate committee of the person may be given to a tax exempt charitable organization, as long as the candidate does not become an officer or director of or receive compensation, either directly or indirectly, from that organization [M.C.L. 169.245(2)].</p>
Minnesota	<p>Yes, to a 501(c)(3). If the candidate is not receiving the public subsidy, a committee can make contributions of \$100 or less to charities organized under section 501(c)(3) of the Internal Revenue Code [Political Committee and Political Fund Handbook p. 38]</p> <p>A religious, charitable, or educational organization may not request a candidate or committee to contribute to the organization, to subscribe for the support of a club or organization, to buy tickets to entertainment, or to pay for space in a publication [M.S. §211B.08].</p> <p>If the candidate has elected to receive a public subsidy to finance a portion of his or her campaign, an amount up to 25 percent of the election cycle expenditure limit for the office may be carried forward. Any remaining amount up to the total amount of the public subsidy from the state elections campaign fund must be returned to the state treasury for credit to the general fund. Any remaining amount in excess of the total public subsidy must be contributed to the state elections campaign account or a political party for multicandidate expenditures [M.S. §10A.257(1)].</p>
Mississippi	<p>Yes, to both a 501(c)(3) and a 501(c)(4). A candidate may distribute residual campaign funds as he or she sees fit as long as it is properly reported [Campaign Finance Director].</p>
Missouri	<p>Yes, to both a 501(c)(3) and a 501(c)(4). A candidate committee may make a fully vested unconditional gift to any charitable, fraternal, or civic organization or other association formed to provide for some good in the order of benevolence if such candidate, former candidate, or holder of elective office or such person's immediate family gain no direct financial benefit from the unconditional gift [M.R.S. §130.034.2(7)].</p> <p>Any moneys in an exploratory committee fund may be transferred to the candidate committee upon declaration of candidacy for the position being explored. In the event that candidacy is not declared for the position being explored, the remaining exploratory committee funds must be returned to the contributors on a pro rata basis [M.R.S. §130.034.6].</p>

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Montana	Yes, to both a 501(c)(3) and a 501(c)(4). A candidate may use surplus funds to make a contribution to a charitable organization [Office of the Commissioner of Political Practices]. A candidate must dispose of any surplus funds from the candidate's campaign within 120 days after the time of filing the closing campaign report. In disposing of the surplus funds, a candidate may not contribute the funds to another campaign, including the candidate's own future campaign, or use the funds for personal benefit. <i>Personal benefit</i> is a use providing a direct or indirect benefit of any kind to the candidate or any member of the candidate's immediate family [M.C.A. §§13-37-240(1), (2)].
Nebraska	Yes, to both a 501(c)(3) and a 501(c)(4). A candidate committee may transfer unexpended funds to a tax exempt charitable organization [NADC Form A-2: Statement of Dissolution of a Political Committee].
Nevada	Yes, to both a 501(c)(3) and a 501(c)(4). Every candidate for office, whether elected, defeated, or withdrawn from an election, may donate any contribution money not spent or committed for expenditure toward an election to any tax- exempt nonprofit entity [N.R.S. §294A.160(3), (4)].
New Hampshire	Yes, to both a 501(c)(3) and a 501(c)(4). Surplus campaign contributions may be used after a general or special election for: <ul style="list-style-type: none"> • Fundraising activities and any other politically related activity sponsored by the candidate; or • Donations to charitable organizations [R.S.A. §664.4-b].
New Jersey	Yes, to both a 501(c)(3) and a 501(c)(4). Campaign funds received by candidate and joint candidates committees may be used to make donations to any non-profit organization exempt from taxation under section 501(c) of the Internal Revenue Code, except any charitable organization of which the candidate or a member of the candidate's family is a paid officer, director, or employee or receives compensation for goods or services provided to the organization. <i>A member of the candidate's immediate family</i> is the candidate's spouse, child, parent, or sibling, and the child, parent, or sibling of the candidate's spouse [New Jersey ELEC Compliance Manual for Candidates, pp. 31-32].
New Mexico	Yes, to a 501(c)(3). A candidate committee can make an expenditure of contributions received to a nonprofit organization if the organization is one of the types listed under section 170(b)(1)(A) of the Internal Revenue Code [N.M.1-19-29.1(A)(4); 2014 Guide to Campaign Practices].
New York	Yes, to both a 501(c)(3) and a 501(c)(4). Contributions received by a candidate or a political committee may be expended for any lawful purpose. Such funds may not be converted by any person to a personal use which is unrelated to a political campaign or the holding of a public office or party position [N.Y.S.C.L., Election Law, § 14-130]. Funds can be contributed to a charity recognized by the Internal Revenue Service, but not where the filer or a member of the filer's family controls the charity or has decision making powers therein [Campaign Finance Manual p. 44].

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North Carolina	Yes, to a 501(c)(3). A candidate or candidate campaign committee may use contributions for donations to an organization described in section 170(c) of the Internal Revenue Code of 1986 (26 U.S.C. § 170(c)), provided the candidate or the candidate's spouse, children, parents, brothers, or sisters are not employed by the organization [N.C.G.S. §163-278.16B(a)].
North Dakota	Yes, to a 501(c)(3). A candidate committee may donate surplus funds to a 501(c)(3) charitable organization [Secretary of State].
Ohio	<p>Yes, to both a 501(c)(3) and a 501(c)(4). All expenditures made by a campaign committee must be for influencing the result of an election, for a campaign expense, for the candidate's duties of public office, or for making a charitable contribution. Charitable contributions include those made to a charity designated as exempt from federal income taxation under section 501(c)(3) of the Internal Revenue Code [Ohio Campaign Finance Handbook, p. 2-19; O.R.C. §3517.08(G)].</p> <p>Each candidate filing for state office, not later than the filing date for that office, must dispose of any excess funds accepted during the pre-filing period:</p> <ul style="list-style-type: none"> • For the purpose of nominating or electing the candidate to any office not subject to contribution limits; or • Prior to deciding upon or announcing the office for which the person will become a candidate for nomination or election. <p>Such excess funds may be given to a corporation exempt from federal income taxation under subsection 501(a) and described in subsection 501(c) of the Internal Revenue Code [O.R.C. §3517.109(C)(3)].</p>
Oklahoma	Yes, to a 501(c)(3). Surplus funds of a candidate committee may be donated to a charitable organization described in 26 U.S.C. §501(c)(3) as it currently exists or as it may be amended [Revised Constitutional Ethics Rules, Rule 2.48].
Oregon	Yes, to a 501(c)(3). Amounts received as contributions by a candidate or the principal campaign committee of a candidate for public office in excess of any amount necessary to defray expenditures, and any other funds donated to a holder of public office, may be contributed to any organization described in section 170(c) of the Internal Revenue Code or to any charitable corporation as defined in O.R.S. §128.620 [O.R.S. §260.407(1)(a)].
Pennsylvania	<p>No. In the event a candidate terminates his or her financial activity, the disbursement of any residual funds must be made in the following manner:</p> <ul style="list-style-type: none"> • Any such funds may be used for any expenditure as defined below; and • May be returned, pro rata, to the candidate's contributors [25 P.S. §3250]. <p><i>Expenditure</i> is defined as:</p> <ul style="list-style-type: none"> • The payment, distribution, loan, or advancement of money or any valuable thing by a candidate, political committee, or other person for the purpose of influencing the outcome of an election; • The payment, distribution, loan, advance, or transfer of money or other valuable thing between or among political committees;

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	<ul style="list-style-type: none"> • The providing of a service or other valuable thing for the purpose of influencing the outcome of a nomination or election of any person to any public office to be voted for in the commonwealth; or • The payment or providing of money or other valuable thing by any person other than a candidate or political committee, to compensate any person for services rendered to a candidate or political committee [25 P.S. §3241(d)].
Rhode Island	Yes, to a 501(c)(3). Any campaign funds not used to pay for the expenses of gaining or holding public office may be donated to a tax exempt charitable organization as that term is used in section 501(c)(3) of the Internal Revenue Code, or any subsequent corresponding Internal Revenue Code of the United States [R.I.G.L. §17-25-7.2 (d)(4)].
South Carolina	Yes, to a 501(c)(3). A candidate committee having an unexpended balance of funds upon final disbursement not otherwise obligated for expenditures incurred to further the committee's purposes can contribute to an organization exempt from tax pursuant to the provisions of section 501(c)(3) of the Internal Revenue Code [S.C.C. §8-13-1370].
South Dakota	Yes, to both a 501(c)(3) and a 501(c)(4). A candidate committee may donate surplus funds to a charitable organization. There are no statutory provisions governing disposal of excess campaign funds.
Tennessee	Yes, to both a 501(c)(3) and a 501(c)(4). A candidate with surplus campaign funds from an election may allocate unexpended funds to any organization exempt from federal income taxation pursuant to subsection (3) or (4) of 26 U.S.C. §501(c), if such organization is currently operating under such exemption [T.C.A. §2-10-114(a)(6)].
Texas	Yes, to a 501(c)(3). Excess contributions accepted by a candidate may be used as a donation to a recognized charitable donation formed for educational, religious, or scientific purposes that is exempt from taxation under section 501(c)(3) of the Internal Revenue Code. The amount of political contributions disposed of may not exceed the aggregate amount accepted during the last two years the candidate or officeholder accepted contributions [T.E.C. §§254.204(5), (6)(2); Texas Ethics Commission].
Utah	Yes, to both a 501(c)(3) and a 501(c)(4). Legislative candidates may give campaign contributions to charity, including admission to or sponsorship of an event, the primary purpose of which is charitable solicitation [Utah Code §§20A-11-104; Office of the Lieutenant Governor].
Vermont	Yes, to both a 501(c)(3) and a 501(c)(4). A candidate who has surplus funds after all campaign debts have been paid may not convert the surplus to personal use, other than to reduce personal campaign debts or as otherwise provided. Such surplus funds in a candidate's account may be contributed to a charity [17 V.S.A. §2924(a), (b)].
Virginia	Yes, to a 501(c)(3). Amounts received by a candidate or his campaign committee as contributions in excess of the amount necessary to defray his or her campaign expenditures may be disposed of by donating the excess to any organization described in section 170(c) of the Internal Revenue Code, including a 501(c)(3) charitable organization [V.C. §24.2-948.4(D)(iii)].

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Washington	Yes, to both a 501(c)(3) and a 501(c)(4). The surplus funds of a candidate or a candidate's authorized committee may be donated to a charitable organization if the organization is registered in accordance with chapter 19.09 of the Revised Code of Washington [R.C.W. §42.17A.430].
West Virginia	Yes, to both a 501(c)(3) and a 501(c)(4). Amounts received by a candidate as contributions in excess of any amount necessary to defray his or her expenditures may be contributed by the candidate, after the general election, to any charitable organization without limit [W.V.C. §3-8-10(a)(2)(A)].
Wisconsin	Yes, to both a 501(c)(3) and a 501(c)(4). A committee may make disbursements from a campaign depository account for the purpose of making a donation to a charitable organization [W.S. 11.1208]. No later than five days after a committee makes a donation to a charitable organization, the committee must provide an explanation for not retaining the amount donated in the committee's depository account [W.S. 11.1302].
Wyoming	Yes, to both a 501(c)(3) and a 501(c)(4). A candidate committee may donate surplus funds to a 501(c) charitable organization [Secretary of State].