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**Committee for Political Action (PAC)
Information Sheet
NRS 294A**

Who Must Register as a Committee for Political Action (PAC) (NRS 294A.0055)?

A PAC is defined as any group of natural persons or entities that solicits or receives contributions from others and:

- Makes or intends to make contributions to candidates or other entities; or
- Makes or intends to make expenditures designed to influence the outcome of any primary, general, or special election or ballot question (NRS 294A.0055(1)(a)).

A PAC also includes any business, social organization, corporation, partnership, association, trust, unincorporated organization, or labor union that:

- Has the primary purpose of influencing election outcomes and receives contributions or makes expenditures exceeding \$1,500.00 in a calendar year; or
- Does not have the primary purpose of influencing elections but receives contributions or independent expenditures exceeding \$5,000.00 in a calendar year for the purpose of affecting the outcome of any election or question on the ballot (NRS 294A.0055(1)(b)).

Entities That Are Not Considered PACs

A Political Action Committee does NOT include:

- Legislative Caucuses: Organizations composed of legislative members of a political party that primarily support political efforts.
- Businesses providing goods or services: An entity is not considered a PAC solely because it provides goods or services to a candidate or committee at market price.
- Individuals: A single natural person.
- Corporations or business entities: If they have filed articles of incorporation or organizational documents with the Nevada Secretary of State under Title 7 of NRS (unless they meet PAC contribution thresholds under NRS 294A.0055(1)(b)).
- Campaign Representatives: A personal campaign committee or representative of a candidate whose contributions and expenditures are reported as part of the candidate's campaign finance reports.
- Recall Committees.
- Political Parties: Major or minor political parties and committees directly sponsored by them.
- Labor Unions, unless they meet PAC contribution thresholds under NRS 294A.0055(1)(b)).

When Must a PAC Register with the Secretary of State (NRS 294A.230)?

Before engaging in any political activity within Nevada, a PAC must register with the Nevada Secretary of State's Office. The registration form must include:

- The full legal name of the PAC.
- The purpose for which the PAC was established.
- The names, addresses, and telephone numbers of the PAC's officers.
- If affiliated with any organization, the name, address, and contact details of each affiliated organization.
- The name, address, email, and phone number of the PAC and its registered agent.
- The signature of the registered agent and a representative of the PAC if required by NRS 294A.260.

If a PAC qualifies under NRS 294A.0055(1)(b), it must register within seven (7) calendar days of meeting the contribution or expenditure threshold. (NRS 294A.230(2)).

Registered Agent Requirement

Each PAC must appoint a registered agent who resides in Nevada. The registered agent must comply with NRS 14.020 and be a natural person living in the state (NRS 294A.240).

Amending a PAC Registration

A PAC must file an amended registration with the Secretary of State within 30 days if there are any changes to the information provided in its initial registration (NRS 294A.230(4)(a)).

Annual PAC Registration

A PAC must file an annual registration on or before January 15th of each year if it intends to continue political activity in Nevada.

◊ Note: The annual registration must be filed regardless of whether any information has changed (NRS 294A.230(4)(b)).

Penalties for Failing to Register

If a PAC fails to register, it may be subject to a civil penalty of up to \$10,000 for each activity it engages in while unregistered. (NRS 294A.420).

How to Inactivate a PAC

A PAC may become inactive if:

- A PAC officer or registered agent submits a written notice to the Secretary of State stating the PAC has ceased political activity in Nevada by filing a Notice of Inactivity form (NAC 294A.250).
- A PAC fails to file the required Contributions & Expenses (C&E) reports or is not current on its annual registration.

Contribution Limits for PACs

- A PAC may not contribute more than \$5,000 per candidate per election. Primary and general elections are considered different elections for PAC contribution purposes.
- PACs are prohibited from making conduit or straw man contributions (i.e., contributions in another person's name to circumvent limits).
- PACs may not contribute to another PAC with the intent that the recipient PAC will exceed contribution limits to a candidate (NRS 294A.100, NRS 294A.112).

PAC Contribution & Expense (C&E) Reports

A PAC must file C&E reports with the Secretary of State's office if:

- It receives contributions exceeding \$1,000.00.
- It makes an expenditure for or against a candidate or ballot question.
- It advocates for or against a ballot measure and receives contributions or makes expenditures over \$1,000.00.

◇ **Note:** Electronic Filing: Except as otherwise provided in NRS 294A.3733, C&E reports must be submitted electronically to the Secretary of State's office.

◇ **Note:** Annual & Quarterly Reports: PACs must file an Annual C&E Report and quarterly reports if activity exceeds \$1,000.00 (NRS 294A.140, 294A.150, 294A.210, 294A.220).

Are PACs Required to File C&E Reports in Non-Election Years?

No. A PAC is not required to file quarterly reports in non-election years, though it may do so voluntarily.

Penalties for Late or Missing C&E Reports

If a PAC fails to file C&E reports on time, it may face:

- A civil penalty of up to \$10,000 per violation, plus court costs and attorney fees (NRS 294A.420).

Questions?

For additional guidance, contact the Nevada Secretary of State's Elections

Division: 📞 (775) 684-5705