



Notice: 2026 Notice of Independent Expenditure Reporting Period (Primary Election)

The reporting period for 48-Hour Notice of Independent Expenditure reports as it relates to the Primary Election on June 30, 2026, begins on **Sunday, May 31, 2026, and runs through Monday, June 29, 2026**. Section 1-45-107.5(4)(c) C.R.S. requires the filing of a 48-Hour Notice of Independent Expenditure report(s) **no later than forty-eight (48) hours after making or obligating moneys** for the Independent Expenditure.

A 48-Hour Notice of Independent Expenditure report is required when an Independent Expenditure in excess of \$1,000 is made at any time within **30 days before a primary**, general, or regular biennial school election. The 48-Hour Notice of Independent Expenditure report is due in addition to regularly scheduled donation and expenditure reports. The TRACER system will automatically generate a 48-Hour Notice of Independent Expenditure report upon entry of a qualifying Independent Expenditure into the system. Data entry of Independent Expenditures into TRACER should be completed on the day funds are expended/obligated, and the report filed no later than 11:59 p.m. on the due date.

For your convenience, several independent expenditure scenarios have been included below. These scenarios can be used as a guide in determining whether or not a 48-Hour Notice of Independent Expenditure report is required by law. If you need assistance or have additional questions, you can reach Campaign Finance Support by e-mail at cpfhelp@coloradosos.gov, or by telephone at 303-894-2200 (dial 3 then 1).

Only Independent Expenditure Committees are required to file 48-Hour Notice of Independent Expenditure reports.

Note: Anyone, including persons and committees, who makes an independent expenditure in excess of \$1,000 or accepts donation(s) in excess of \$1,000 for the purpose of making independent expenditures, needs to register an Independent Expenditure Committee within two business days of the expenditure and must then file appropriate disclosure reports.

Independent Expenditure Scenarios

Scenario 1: You spend or obligate \$1,250 on an Independent Expenditure on May 26, 2026, are you required to file a 48 Hour Notice of Independent Expenditure report? If so, when is the report due?

Answer 1: No. A 48-Hour Notice of Independent Expenditure report is not due because the Independent Expenditure was not made or obligated within 30 days before the primary election.

Scenario 2: You spend or obligate \$12,250 on an Independent Expenditure on June 9th; are you required to file a 48-Hour Notice of Independent Expenditure report? If so, when is the report due?

Answer 2: Yes. A 48-Hour Notice of Independent Expenditure report is due because 1) the Independent Expenditure exceeded \$1,000, and 2) the date funds for the Independent Expenditure were spent or obligated occurred within 30 days before the primary election. The report is due no later than June 11th – within 48 hours of the funds being spent or obligated.

Scenario 3: You spend or obligate \$900 for an Independent Expenditure on June 17th; are you required to file a 48-Hour Notice of Independent Expenditure report? If so, when is the report due?


Answer 3: No. A 48-Hour Notice of Independent Expenditure report is not due because the amount expended or obligated is less than \$1,000.

Scenario 4: You spend or obligate \$800 for an Independent Expenditure on June 15th and then spend or obligate \$950 for another Independent Expenditure on June 24th; are you required to file a 48-Hour Notice of Independent Expenditure report or reports? If so, when is the report or reports due?

Answer 4: No. Although you spent or obligated funds in excess of \$1,000 on Independent Expenditures within 30 days before the primary election, no single Independent Expenditure was in excess of \$1,000; therefore, no 48-Hour Notice of Independent Expenditure report is required.

TRACER View


When you save a qualifying expenditure, you will get a *Warning* message (see below); click on the *Continue Save* button to save the expenditure.

TRACER  Expenditure Entry


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! Please review the following warnings: 

- A 48 Hour Notice of Independent Expenditure Report needs to be filed within 48 hours of the expenditure. It will be added to the Committee's schedule.

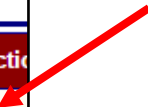
Make Corrections **Continue Save** **Cancel** 

A confirmation that the expenditure was successfully recorded is displayed. Once the expenditure has been recorded, you will need to file the report.

✓ Expenditure has been successfully recorded. 

Add Another Expenditure **File Next Report** **Return**

To file the 48 Hour Notice of Independent Expenditure Report, go to the *Reports Due* grid on the *Overview* tab, or the *File Reports* tab and click on *View/File*.

Reports Due						
Report Name	Period Begin	Period End	Due Date	Report Status	Action	
48 HOUR NOTICE OF INDEPENDENT EXPENDITURE REPORT	10/9/2016	10/9/2016	10/11/2016	Not Filed	View/File 	


To file, click on the red *File* button.

File Notice of Independent Expenditure

Reporting Date: 10/09/2016
 Total Monetary Expenditures: \$1,105.00
 Total Non-Monetary Expenditures: \$0.00

Independent Expenditures for 10/09/2016 Report Due: 10/11/2016

Type	Payee	Amount	Explanation	Candidate	Support / Oppose
Monetary (Itemized)	TEST BUSINESS	\$1,105.00	TEST INFORMATION FOR TEST PURPOSES	TEST CANDIDATE SMITH	Support

File **Cancel** 

You will receive a message that the report was successfully submitted; click the red *Finished* button.



The report will now be shown as filed under the *Filing History* grid on the *File Reports* tab. The report is also now available for public review.

Donations Expenditures Loans **File Reports** Reports Administration

TRACER Filing Administration

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Committee: HARRY PLOTTER TEST COMMITTEE ID: 20165031573

Filing History

Report	Period Begin	Period End	Due Date	Status	Filed	Amended	View	Amend	Correct	Audit
48 HOUR NOTICE OF INDEPENDENT EXPENDITURE REPORT	10/9/2016	10/9/2016	10/11/2016	Filed	9/28/2016	No	View	Amend		