

50 State Chart: Lobbyist Activity Report Requirements

5/15/2018

Nearly all states require lobbyists, and those who hire lobbyists, to submit periodic disclosure reports. These laws generally require lobbyists to submit public reports that identify how much money is spent on lobbying, what legislative issues are being lobbied, and for which officials' benefit the expenditures are made.

State laws are relatively uniform in terms of reporting requirements, particularly considering the usual variation between state ethics laws. One of the largest areas of disagreement regards how often reports need to be submitted. Some states require lobbyists to file them monthly throughout the year, or monthly only while the legislature is in session. Other states require lobbyists to submit quarterly reports or only one annual disclosure statement. States may have different rules regarding how much needs to be spent before disclosure is necessary, or differences in the form of disclosure.

The following table compares each states' ethics laws relating to disclosure reports required of lobbyists and the employers of lobbyists. The employers of lobbyists may be referred to as "principals," "clients," "lobbyist employers," or other terms may be used depending on the state.

This table is intended to provide general information and does not necessarily address all aspects of this topic. Because the facts of each situation may vary, this information may need to be supplemented by consulting legal advisors. All content is up to date through 5/15/2018.

State Reporting Requirements	
State	Definition
Alabama	<p>Lobbyists required to file quarterly reports. Information must include: Cost of items excluded from "thing of value" definition, if over \$250 in value, and expended within a day on a public official, employee, and members of his or her respective household over \$250 with the names of the recipients and the date of the expenditures; The nature and date of any financial transaction to a public official, candidate, or household member thereof of a value in excess of \$500 in the prior quarter, excluding campaign contributions; A detailed statement showing the exact amount of any loan given or promised to a public official, candidate, public official or candidate; A detailed statement showing any direct business association or partnership with any public official, candidate, or members of the household of such public official or candidate. Ala. Code § 36-25-19.</p> <p>Items excluded from "thing of value" definition: Campaign contributions, gifts to family or personal friends, symbolic items or services of little</p>

	<p>value, loans from financial institutions generally available to the public, rewards given to competitors in contests or events open to the public, assistance related to a safety or health emergency, reimbursement for transportation and lodging to facilitate meaningful performance at a widely attended event or educational function of which the payor is a primary sponsor, and other similar sorts of things. Complete list is available at Ala. Code § 36-25-1.</p>
<p>Alaska</p>	<p>All active lobbyists required to file monthly reports during the session, quarterly reports otherwise. Alaska Stat. Ann. § 24.45.081. Shall contain: 1) all sources and amounts of income related to influencing legislative or administrative action; 2) aggregate expenditures related to influencing legislative or administrative action in the categories of food and beverage, living accommodations, and travel; 3) gifts over \$100 in value to a public official; 4) each official or family member of an official the lobbyist engaged in an exchange of anything over \$100 in value; 5) any business associated with a public official with which the lobbyist knowingly exchanged anything of value over \$100; 6) notice if the lobbyist ceases lobbying activity. Must report any food or beverage for immediate consumption provided to a legislator, legislative employee, or spouse or domestic partner thereof, unless \$15 or less or provided as part of an event open to all legislators or legislative employees. Alaska Stat. Ann. § 24.45.051.</p> <p>Lobbyists' employers required to file statements quarterly containing: 1) the name, business address and telephone number of the person making the report; 2) the nature and interests of the person making the report; 3) total amount of payments made to influence legislative or administrative action, and each person to whom payments have been made, with the date and amount; 4) the date and nature of any gift exceeding \$100 in value made to any public official and the full name and official position of the recipient of each gift; 5) description of the action attempted to influence; 6) name of each lobbyist employed or retained, total paid to each lobbyist and the portion of that amount paid for specific purposes; 7) notice of termination if ceased employing or retaining a lobbyist and if this report constitutes the final report of the lobbyist's activities on behalf of the maker of the report. Alaska Stat. Ann. § 24.45.061.</p>
<p>Arizona</p>	<p>Principals required to submit annual itemized reports of all expenditures. Shall include the expenditure dates, amounts, names of any state officer or employee benefitting from the expenditure, expenditure category, and the name of the individual making the expenditure on behalf of the principal. Also, shall report aggregate expenditures of \$20 or less received by or benefitting a state officer or employee. Ariz. Rev. Stat. Ann. § 41-1232.02.</p> <p>Lobbyists shall report quarterly all itemized expenditures. Shall include expenditure date, amount, name of the state officer or employee</p>

	<p>benefitting from the expenditure, category of the expenditure, and principal on whose behalf the expenditure was made. Shall also report aggregate expenditures of \$20 or less received by or benefitting a state officer or employee. Ariz. Rev. Stat. Ann. § 41-1232.02.</p> <p>Both lobbyists' and principals' reports shall identify expenditures by categories of food or beverage, speaking engagements, travel and lodging, flowers, or other expenditures. Expenditures for the lobbyist's personal sustenance, office expenses, filing fees, etc. are not required to be reported. Family gifts and personal hospitality excluded from the definition of gift. Shall report expenditures for special events for legislators to which all members, either house, or any committee are invited. Ariz. Rev. Stat. Ann. § 41-1232.02.</p> <p>Similar requirements apply to public bodies and their employed public lobbyists. Ariz. Rev. Stat. Ann. § 41-1232.03.</p>
Arkansas	<p>Lobbyist activity reports shall contain: total of all expenditures by the lobbyist or on the lobbyists' behalf; itemized totals by financial category and employers and clients, including food and refreshments, entertainment, etc. Not required to report unreimbursed personal living expenses or office expenses unless otherwise specified. Shall provide an itemized list of: gifts to or on behalf of a public servant; payment for food, lodging, or travel or any other item over \$40 on behalf of a public servant. Shall identify each item by date, amount paid or value, description of item, and name of receiving individual. Detailed statement of any loans or promised line of credit to a public servant over \$25 per individual, excluding loans or credit issued in the ordinary course of business. Statements shall also include details on any business association or partnership with a public servant before whom the lobbyist may engage in lobbying. Ark. Code Ann. § 21-8-604.</p> <p>For special events or functions, information shall include: date of event, name of event, location, name of governmental body or group invited, amount paid by lobbyist toward the total expenditure, and name of lobbyist's employer or client making the expenditure and all other lobbyists sharing in the cost or payment. Ark. Code Ann. § 21-8-604.</p>
California	<p>Reports required to be filed quarterly. Cal. Gov't Code § 86117. The following persons shall file the statements: any lobbyist employer and any person who makes payments to influence legislative or administrative action of \$5,000 or more in value in any quarter. Cal. Gov't Code § 86115.</p> <p>Every report shall contain: (a) The name, business address, and telephone number of the lobbyist employer or other person filing the report. (b) Total amount of payments to each lobbying firm. (c) The total amount of all payments to lobbyists employed. (d) A description of any specific</p>

	<p>lobbying interests. (e) A periodic report completed and verified by each lobbyist employed. (f) Each activity expense and a total of all activity expenses. (g) The date, amount, and name of the recipient of any contribution of \$100 or more to an elected state officer, candidate, or a committee thereof. (h) the total of all other payments to influence legislative or administrative action including overhead and payments to employees who spend 10 percent or more of their compensated time in activities related to influencing legislative or administrative action. Cal. Gov't Code § 86116. Reports shall also contain: (a) Date and amount of each activity expense. (b) Name and position of each beneficiary, description, and amount. (c) Name of the payee of each expense if other than the beneficiary. (d) Any other information required by the commission. Cal. Gov't Code § 86112. Each person filing a report shall provide each beneficiary of a gift listed with: (1) The date and amount of each gift. (2) A description of the goods or services provided. Cal. Gov't Code § 86112.5.</p> <p>Lobbying firms shall file periodic reports containing: (1) The name, address, and telephone number of the firm. (2) The name, address, and telephone number of each person contracted with for lobbying services, a description of the specific lobbying interests, and total payments for lobbying services during the reporting period. (3) The total amount of payments received for lobbying services. (4) A periodic report completed and verified by each lobbyist in the firm. (5) Each activity expense incurred. (6) If subcontracting with another firm for lobbying services: The name, address, and telephone number of the subcontractor, the name of the person retained to lobby, and the total amount of all payments made to the subcontractor. (7) The date, amount, and the recipient of any contribution over \$100 to an elected state officer, a state candidate, or committee thereof. (8) Any other information required by the commission. Cal. Gov't Code § 86114.</p> <p>All state and local agencies that file reports shall disclose, except for overhead, all payments of \$250 or more, including: (1) Goods and services used by a lobbyist or used to support or assist a lobbyist. (2) Payments of any other expenses which would not have been incurred but for activities to influence legislative or administrative action. (3) Dues or similar payments made to any organization that makes expenditures equal to 10% of its total expenditures, or \$15,000 or more, to influence legislative or administrative action. Cal. Gov't Code § 86116.5.</p>
Colorado	<p>“Disclosure statement” means a written statement that contains: (I) name and address of each client or other professional lobbyist who has made a contribution totaling \$100 or more for lobbying; (II) Total contributions for lobbying; (III) Name of the official to or for whom expenditures of more than \$53 were made for gift or entertainment purposes related to lobbying or for a gift of a meal at a fund-raising event of a political party,</p>

	<p>during either the first 6 months or the second six months of a state fiscal year, and the amount, date, and purpose of the gift or entertainment. (IV) Total of all such expenditures to officials for gift or entertainment purposes in connection with lobbying since the last disclosure statement that are not stated under subparagraph (III); (IV) Total lobbying expenditures, other than gift and entertainment expenditures; (V) A statement given by a professional lobbyist which contains the names of, and the amounts of any expenditures or contributions made to, any media of mass communication in which the lobbyist or his or her employer or agent has caused to be published any advertisements, articles, or editorials relating to lobbying; (VI) The nature of and any specific the legislation, standards, rules, or rates lobbied for. (VII) If an individual, the name and address and a description of the business activity engaged in. If the client or professional lobbyist is a business entity, a description of the business and names of the designated contact person, as applicable. If an industry, trade, organization or group of persons, or professional association, a description thereof. (VIII) Detail any direct business association in any pending legislation, measure, or question. Colo. Rev. Stat. Ann. § 24-6-301.</p> <p>Any person who makes expenditures for gifts or entertainment purposes for the benefit of covered officials over \$200 aggregately per year shall file disclosure statements. Lobbyists and lobbying firms shall file monthly and annual disclosures. Colo. Rev. Stat. Ann. § 24-6-302.</p> <p>Agency lobbyists shall file monthly disclosures that shall include: (I) The legislation on which lobbying is being performed; (II) Any expenditure of public funds used for lobbying and the amount thereof; (III) An estimate of the time spent on lobbying or preparation thereof by any state official or employee named in the registration statement or any other employee of the principal department. Colo. Rev. Stat. Ann. § 24-6-303.5.</p>
<p>Connecticut</p>	<p>Client lobbyist registrants shall file a financial report in April, July and January. April and July reports shall cover activities during the previous quarter and January report shall cover activities during the previous two quarters. Shall also file interim monthly reports of lobbying activities during the regular session, except any month in which it neither expends nor agrees to expend \$100 or more in furtherance of lobbying. A communicator lobbyist for a municipality or any subdivision thereof shall file reports on the same schedule.</p> <p>Individual and business lobbyists shall file annual reports in January, with the amounts of compensation and reimbursement from each client during the previous year. Also shall: (1) Report the fundamental terms of lobbying agreements, including categories of work to be performed and the value or rate; (2) any amendments to these fundamental terms; and</p>

	<p>(3) any expenditures for the benefit of a public official in the legislative or executive branch or a staff member or immediate family thereof which are unreimbursed and required to be itemized. Excludes food and beverage provided at a major life event of the registrant.</p> <p>Individual communicator lobbyist shall file a separate report for each person from whom he received compensation or reimbursement. A business to which lobbyist registrants belong may file a single report for each client lobbyist in lieu of separate reports registrants are required to file. Client lobbyist registrant financial reports shall be on a form prescribed by the board and shall state expenditures made and the fundamental terms of agreements or lobbying expenditures. Fundamental terms shall be reported once in the monthly, quarterly or post-termination report next following the entering into of such contract. Shall include an itemized statement of each expenditure of \$10 or more per person per occasion, itemized by date, beneficiary, amount and circumstances.</p> <p>The itemized statement excludes expenditures made which are for the benefit of the General Assembly members at an event that is a reception to which all such members are invited or all members of a region of the state, are invited, unless the expenditure is thirty dollars or more per person, or benefits received by a public official or state employee at a charitable or civic event if participating in an official capacity, unless \$30 or more per person, per event. The Citizen's Ethics Advisory Board shall establish minimum amounts for each item required to be reported below which reporting may be made in the aggregate. Conn. Gen. Stat. Ann. § 1-96.</p>
<p>Delaware</p>	<p>Quarterly reports shall be filed by each lobbyist. Separate reports required for each represented employer. Reports shall contain the total expenditures provided for members of the Assembly or employees or members of any state agency for: (1) Food and refreshment; (2) Entertainment, including the cost of maintaining a hospitality room; (3) Lodging expenses away from home; (4) Fair value of travel if the trip exceeds 100 miles; (5) Recreation expenses; and (6) Gifts or contributions, excluding political contributions. Shall also show total expenditures for the reporting period and list the recipient if over \$50 per day. Del. Code Ann. tit. 29, § 5835.</p> <p>No lobbyist may promote, advocate, influence or oppose any bill or resolution by direct communication with a member of the General Assembly, the Lieutenant Governor, or the Governor, or any proposed regulation pending before a state agency by direct communication with an employee or official of that state agency, unless the lobbyist reports to the Commission the identity by number of each, and the name of the employer on whose behalf such direct communication occurred. Reports shall also include identification of the specific subject of the direct</p>

	<p>communication. A lobbyist shall not be required to disclose with whom direct communication occurred or a position or other substantive comment on the bill, resolution, or regulation for which a report is filed. Del. Code Ann. tit. 29, § 5836.</p>
District of Columbia	No relevant statutes found.
Florida	<p>A registrant shall promptly send a written statement to the office canceling the registration for a principal upon termination of the lobbyist's representation of that principal. However, the office may remove the name of a registrant from the list of registered lobbyists if the principal notifies the office that a person is no longer authorized to represent that principal. Every registrant shall be required to state the extent of any direct business association or partnership with any current member of the Legislature. Fla. Stat. Ann. § 11.045.</p> <p>Lobbying firms required to file quarterly compensation reports that shall include: a. Full name, business address, and telephone number of the lobbying firm; b. Name of each of the firm's lobbyists; and c. Total compensation provided or owed to the lobbying firm from all principals for the reporting period, reported by range. For each principal represented by one or more of the firm's lobbyists, the lobbying firm's compensation report must also include: a. Full name, business address, and telephone number of the principal; and b. Total compensation provided or owed to the lobbying firm for the reporting period, reported by range. Subcontracting firm lobbying for another firm rather than the original principal shall be treated as the reporting lobbying firm's principal for reporting purposes and shall identify the name and address of the originating principal. Fla. Stat. Ann. § 11.045. Lobbyists are required to utilize an electronic filing system, the details of which are in Fla. Stat. Ann. § 11.0455.</p>
Georgia	<p>Registered lobbyists shall file disclosure reports in the electronic format. Lobbyists shall file a semimonthly disclosure report twice monthly while the General Assembly is in session. Lobbyists shall file quarterly reports instead if lobbying any ordinance or resolution. Ga. Code Ann. § 21-5-73.</p> <p>IF person required to register under this article: 1) lobbies to promote or oppose legislation; or 2) As an employee of the executive or judicial branch, lobbies any ordinance or resolution; or 3) Lobbies to influence a public officer or state agency in the selection of a vendor to supply any goods or services to any state agency; or 4) Lobbies to promote or oppose any matter before the State Transportation Board, THEN shall file a monthly disclosure report, provided that the reports shall not be filed while also filing semimonthly reports. Ga. Code Ann. § 21-5-73.</p>

	<p>Reports shall include a description of all lobbying expenditures for a public officer or employee to influence a public officer. The description of each reported lobbying expenditure shall include: (A) Name and title of the public officer or employee or, if incurred for an identifiable group of public officers or employees the individual identification of whom would be impractical, a general description of that group; (B) Amount, date, and description of the expenditure and a summary of all spending classified by category. Such categories shall include meals, lodging, travel, and tickets; (C) Aggregate expenditures incurred, provided that expenses for travel and for food, beverage, and lodging; (D) If applicable, the number of the bill, resolution, ordinance, or regulation pending before the governmental entity in support of or opposition to which the lobbying expenditure was made; and (E) If applicable, the rule or regulation number or description of the rule or regulation pending before the state agency in support of or opposition to which the lobbying expenditure was made. For lobbying in the selection of a vendor to supply any goods or services to any state agency, the name of any vendor for which the lobbyist undertook to influence together with a description of the contract or contracts and the monetary amount. If lobbying to promote or oppose the passage of any rule or regulation of any state agency, the name of the individual or entity for which the lobbyist undertook to influence the rule or regulation of a state agency. Ga. Code Ann. § 21-5-73.</p>
Guam	No relevant statutes found.
Hawaii	<p>Quarterly reports (March, May, January, and 30 days after sine die) shall be filed by lobbyists, persons making expenditures of \$1,000 or more for lobbying, and employers or contractors of lobbyists. Haw. Rev. Stat. Ann. § 97-3.</p> <p>Reports/statements shall contain: (1) Name and address of whom lobbying expenditures of \$25 or more per day was made by the filer and the amount or value of the expenditure; (2) Name and address of whom lobbying expenditures of \$150 or more aggregately was made, and the amount or value of the expenditures; (3) Total value of all lobbying expenditures; provided that the sum or value of each expenditure is itemized in the following categories, as applicable: Preparation and distribution of lobbying materials; Media advertising; Compensation paid to lobbyists; Fees paid to consultants for services; Entertainment and events; Receptions, meals, food, and beverages; Gifts; Loans; Interstate transportation, including incidental meals and lodging; and Other disbursements; (4) Name and address of each person making lobbying contributions to the filer in the total of \$25 or more and the amount or value of the contributions; and (5) The subject area of the legislative and administrative action supported or opposed. Haw. Rev. Stat. Ann. § 97-3.</p>

	<p>The receipt or expenditure of any money for the purpose of influencing the election or defeat of any candidate for an elective office or for the passage or defeat of any proposed measure at any special or general election is excluded from the reporting requirement of this section. Haw. Rev. Stat. Ann. § 97-3.</p>
Idaho	<p>Registered lobbyists shall file annual reports of lobbying activities signed by the lobbyist and employer or employers. Additionally, while the legislature is in session, registered lobbyists shall file interim monthly periodic reports for each month or portion thereof that the legislature is in session, which need to be signed only by the lobbyist, provided however, if lobbying is confined only to executive officials, shall file interim periodic reports semiannually, which need to be signed by the lobbyist and the employer or employers. Idaho Code Ann. § 67-6619.</p> <p>Each annual, semiannual and monthly periodic report shall contain: (a) Total expenditures of such lobbyist by the lobbyist's employer(s), excluding payments made directly to the lobbyist. Totals segregated by category including food and refreshment, honoraria, travel, lodging, advertising, and so on. Reimbursed personal living and travel expenses for any lobbying purpose need not be reported. (b) The name of any legislator or executive official to whom or for whose benefit on any occasion, an expenditure over \$100 per person for the purpose of lobbying, and the date, name of payee, purpose and amount of such expenditure. Includes expenditures for the benefit of a legislator's or executive official's household members. (c) If a lobbyist is employed by more than 1 employer, the proportionate amount of such expenditures in each category made or incurred on behalf of each of his employers. (d) Subject matter of proposed legislation and the legislative activity or rule, ratemaking decision, procurement, contract, bid or whatever in which the lobbyist has been engaged in supporting or opposing during, and for appropriations bills, shall enumerate the specific section or sections. Idaho Code Ann. § 67-6619.</p>
Illinois	<p>Any lobbyist not solely employed by a lobbying entity shall personally file reports required of lobbying entities. A lobbyist may, if authorized, file lobbying entity reports provided that the entity may delegate the filing to only one lobbyist in any reporting period. 25 Ill. Comp. Stat. Ann. 170/6.</p> <p>Every lobbying entity shall report expenditures related to lobbying. The report shall itemize each individual expenditure or transaction and include the name of the official on whose behalf the expenditure was made, the name of the client if on behalf of a client, the total amount, a description, to whom the expenditure was made, the date and the subject matter of the lobbying activity. If made on behalf of a registrant client, the report shall include the name and address of the client(s) of the client registrant or the official(s) on whose behalf the expenditure was made.</p>

	<p>The report shall include any change or addition to the client list information, including the names and addresses of all clients who retained the lobbying entity and an itemized description for each client of the following: (1) lobbying regarding executive action, including the name of any executive agency lobbied and the subject matter; (2) lobbying regarding legislative action, including the General Assembly and any other agencies lobbied and the subject matter; and (3) lobbying regarding administrative action, including the agency lobbied and the subject matter. Registrants who made no reportable expenditures during a reporting period shall file a report stating that no expenditures were incurred. Expenditures attributable to lobbying officials shall be listed and reported by category. Expenditures for large gatherings held for purposes of goodwill or otherwise to influence state action to which there are 25 or more officials invited shall be reported listing only the total amount of the expenditure, date of the event, and estimated number of officials in attendance. 25 Ill. Comp. Stat. Ann. 170/6.</p>
<p>Indiana</p>	<p>Each lobbyist shall file a semiannual activity report under oath. A lobbyist shall file a separate activity report for each client. Ind. Code Ann. § 2-7-3-1.</p> <p>The activity reports of each lobbyist shall include: (1) A complete and current statement of the information required to be supplied under this section. (2) Total expenditures on lobbying broken down by category. (3) a statement of each expenditure for entertainment (including meals and drink); or gift that equals \$50 or more in 1 day, or expenditures for entertainment or gifts that together total more than \$250 during the reporting year, if made to benefit a specific legislative person. (4) A list of the general subject matter of each bill or resolution concerning which a lobbying effort was made within the registration period. (5) The name of each member of the general assembly from whom the lobbyist has received an affidavit as required by law. In the second semiannual report, totals shall be stated both for the period covered by the statement and for the entire reporting year. Reports need not include: (1) Overhead costs. (2) Charges for postage, express mail service, stationery, facsimile transmissions, telephone calls, or electronic communications. (3) Expenditures for the personal services of non-lobbyist clerical and other support staff. (4) Expenditures for leasing or renting an office. (5) Expenditures for lodging, meals, and other personal expenses of the lobbyist. Ind. Code Ann. § 2-7-3-3.</p> <p>Excluding relatives, a lobbyist shall file a written report whenever the lobbyist makes a gift with respect to a legislative person. Report must state the name of the lobbyist making the gift, a description and amount of the gift. Ind. Code Ann. § 2-7-3-3.3.</p>

	<p>If an expenditure for entertainment or a gift can clearly and reasonably be attributed to a particular legislative person, the expenditure must be reported with respect to that particular legislative person. Such a report must report actual amounts and may not allocate a prorated amount derived from an expense made with respect to several legislative persons. An activity report must include expenditures for a function or activity to which all the members of a legislative body are invited. If 2 or more lobbyists contribute to an expenditure, each shall report the actual amount contributed. Ind. Code Ann. § 2-7-3-3.5.</p> <p>Every person who files a notice of termination must file a termination report covering the semiannual reporting period or portion thereof immediately preceding the termination of his registration statement. Ind. Code Ann. § 2-7-3-5.</p> <p>This section does not apply to a purchase by a lobbyist from a member's or candidate's business made in the ordinary course of business at prices that are available to the general public. Otherwise, shall file a report if a lobbyist makes a purchase that shall state: (1) The name of the lobbyist making the purchase. (2) A description of the purchase. (3) The amount of the purchase. Ind. Code Ann. § 2-7-3-7.</p>
Iowa	<p>Lobbyists are not required by statute to file periodic disclosures other than registration reports. Iowa Code Ann. § 68B.36. 1. Lobbyist clients are required to file annual reports that contain information on all salaries, fees, retainers, and reimbursement of expenses paid to the lobbyist for lobbying purposes. The amount reported includes the total amount of all salaries, fees, retainers, and reimbursement of expenses paid to a lobbyist for lobbying both the legislative and executive branches. Iowa Code Ann. § 68B.38.</p>
Kansas	<p>Lobbyists shall file a report of employment and expenditures on a form and in the manner prescribed and provided by the ethics commission, due in February, March, April, May, September and January. Reports shall include all expenditures required to be reported, and amendments thereto, or a statement that no expenditures in excess of \$100 were made for such purposes. Kan. Stat. Ann. § 46-268.</p> <p>Reports shall disclose: The full name and address of each client of the lobbyist; the aggregate amount of all expenditures, except for overhead, by the lobbyist or the lobbyist's employer, relating to lobbying if over \$100. Individual expenditures under \$2 not required to be reported. Expenditures shall be reported by category, such as food and beverage, entertainment, and so on. Kan. Stat. Ann. § 46-269.</p>
Kentucky	<p>Each legislative agent, or representative of an organized association, coalition, or public interest entity, and each employer shall file a statement of expenditures. A representative of an organized association, coalition, or public interest entity shall identify the source of funds and</p>

	<p>financial resources. A legislative agent shall file a separate statement of expenditures for each employer engaging him. Ky. Rev. Stat. Ann. § 6.821.</p> <p>If an employer or any legislative agent whom he or she engaged made expenditures for food, beverages, or the costs of admittance or attendance, lodging, or other expenses related to events conducted or approved on behalf of any particular member of the General Assembly or candidate, or his or her immediate family, the employer or legislative agent shall also state the following: (a) The name upon whose behalf the expenditures were made; (b) The total amount of expenditures; (c) A description of the expenditures; and (d) The date and specific location of the event. Additionally, a statement filed by a legislative agent shall show: (a) The total amount of lobbying expenditures made, if not reimbursed by the employer; and (b) Expenditures made by the legislative agent for informational, educational, or promotional items or activities, and other directly associated expenses. Additionally, a statement filed by an employer shall list: 1. The total amount of lobbying-related expenditures made; 2. A complete and itemized account of all amounts expended, including the date and location and the name of the group of public servants invited to the event; 3. A complete and itemized account of all other amounts expended for lobbying; 4. The compensation earned by each legislative agent, prorated to reflect the time the legislative agent was engaged in lobbying during the period covered by the statement; and 5. The cost of advertising during a session of the General Assembly which supports or opposes legislation, if paid by an employer or a person or organization affiliated with an employer. Ky. Rev. Stat. Ann. § 6.821.</p> <p>Any legislative agent or employer who has had any financial transaction with or for the benefit of any member of the General Assembly, the Governor, the secretary of a cabinet, or any member of the staff of any of the officials listed in this subsection shall describe the details of the transaction, including the name of the official or employee, the purpose and nature of the transaction, and the date it was made or entered into, in a statement filed with the commission with the updated registration statement. Ky. Rev. Stat. Ann. § 6.824.</p>
Louisiana	<p>Lobbyists shall file monthly reports of all expenditures incurred for the purpose of lobbying. Each report shall include: (a) A listing of each subject matter lobbied. (b) The total of all expenditures made. (c) Aggregate total of expenditures attributable to a public servant in the legislative branch, including the name of the public servant. (d) Aggregate total of expenditures attributable to the spouse or minor child of a legislator. The name of the spouse or minor child shall not be included. (e) Aggregate total of expenditures for all reporting periods during the same calendar year. (f) Aggregate total of all expenditures</p>

	<p>attributable to a public servant in the legislative branch for all reporting periods during the year, including the name of the public servant. (g) Aggregate total of all expenditures attributable to the spouse or minor child of a legislator for all reporting periods during the same calendar year. La. Stat. Ann. § 24:55.</p> <p>Reports shall include a statement of the expenditure for each function to which the entire legislature, either house, any standing committee, select committee, statutory committee, committee created by resolution of either house, subcommittee of any committee, recognized caucus, or any delegation thereof, is invited which amount is attributable to such invitation. Any report of such amount shall include the name of the group or groups invited and the date and location of the reception, social gathering, or other function. La. Stat. Ann. § 24:55.</p> <p>Any expenditure for any reception or social gathering sponsored in whole or part by a lobbyist, held in conjunction with a meeting of a national or regional organization of legislators or staff shall be reported by including the name of the organization, the date and location of the reception or social gathering, a general description of persons associated with the organization invited to attend the reception or social gathering, and the amount of the expenditure. Shall include: (i) A single activity, occasion, reception, meal, or meeting held during the same time period and in the same general locale as a meeting of such an organization and to which some persons associated with the organization are invited. (ii) A single activity, occasion, reception, meal, or meeting that is part of the scheduled activities of a meeting of such an organization and that is open to persons attending the meeting. Any expenditure for any meal or refreshment consumed by or offered to a legislator in connection with the legislator being involved in an informational presentation to a group shall not be reportable. La. Stat. Ann. § 24:55.</p> <p>Any expenditures by a lobbyist's principal or employer made in the presence of the lobbyist shall be reported by the lobbyist. Any lobbyist's principal or employer who makes direct expenditures required to be reported shall timely furnish its lobbyist information about such expenditures. La. Stat. Ann. § 24:55.</p>
Maine	<p>Lobbyists employers, lobbyists, and associates required to register. Me. Rev. Stat. tit. 3, § 313. Additional details regarding registration requirements are in this statutory section.</p> <p>Reports required on forms prescribed or approved by the commission. Monthly reports required while the legislature is in session, filed by every lobbyist that shall contain: A. The month to which the report</p>

	<p>pertains; B. The name and address of the lobbyist and employer; C. The names of the individuals who lobbied; D. The amount of compensation for lobbying activities. Reported separately amount of compensation for lobbying officials in the legislative and executive branches, and constitutional officers. E. The amount spent by the lobbyist for lobbying if reimbursed. E-1. If over \$15,000, the specific dollar amount of expenditures for indirect lobbying during the month by a lobbyist, lobbyist associate or employer, with separate totals for expenditure categories as determined by the commission, the legislative actions that are the subject of the indirect lobbying and a general description of the intended recipients; F. The amount spent directly to or on behalf of one or more covered officials, including family members of the official; G. For any expenditure made on behalf of a covered official or a family member thereof with value of \$25 or more, the name of the official or family member, the person making the expenditure and the date, amount and purpose of the expenditure; G-1. The date and a description of an event, a list of all officials or family members thereof and the total amount of expenditures for the event, if the total amount is \$250 or more; H. A list of each legislative action by Legislative Document number, specific issue, nomination or other matter in connection with which the lobbyist is engaged in lobbying; I. A list identifying each legislative action for which the lobbyist was compensated or spent over \$1,000 for lobbying; and J. A list of all of the employer's original sources and a statement of the dollar amounts contributed or paid by the original sources to the employer. Me. Rev. Stat. tit. 3, § 317.</p> <p>When the Legislature is not in regular session, every registered lobbyist must either file: A. With the lobbyist's last monthly report for that regular session a statement that the lobbyist will not engage in lobbying activities when the Legislature is not in session. The lobbyist is required to file a monthly report for lobbying activity conducted during a special session; or B. If engaged in lobbying in any of those months, a monthly report in the manner prescribed in subsection 1 even if compensation or reimbursement for expenses has not been received for the month. Me. Rev. Stat. tit. 3, § 317.</p>
Maryland	<p>Lobbyists shall file reports on lobbying activities twice per year. Report shall include: (1) lobbyist's name and permanent address; (2) name and permanent address of any other lobbyist working on lobbyist's behalf; (3) name, address, and nature of business of any principal; (4) identification of the matters lobbied. Md. Gen. Provis. § 5-704 & Md. Gen. Provis. § 5-705. Also, shall include: total lobbying expenditures by category; date, location, and total expense for each qualifying meal, reception, event or meeting. Shall also include the name of each official, employee, or family member thereof who benefited from gifts of \$75, subject to exceptions. Md. Gen. Provis. § 5-705.</p>

<p>Massachusetts</p>	<p>Twice per year, lobbyists required to file itemized statements listing all campaign contributions; expenditures and amount thereof, if in the course of lobbying made for statewide constitutional officers, members of the general court, executive branch, and officers and employees thereof. Excludes expenditures not in the course of employment made for relatives; and all expenditures don't need to be itemized if less than \$35 in total. Itemized accounting shall include expenditures for meals, gifts, transportation, entertainment, advertising, public relations, printing, mailing and telephone; and the names of the payees and the amount paid to each, and the amount and date. If for meals, entertainment or transportation: expenditures shall be identified by date, place, amount, and names of persons partaking. Every lobbyist shall include: (1) identification of each client provided lobbying services; (2) list of governmental action lobbied; (3) a statement of position on each governmental action; (4) clients acted on behalf of with respect to each such governmental action; (5) the amount of compensation received for lobbying from each client; (6) all direct business associations with public officials. Mass. Gen. Laws Ann. ch. 3, § 43.</p> <p>Twice per year, any group or organization not employing a lobbyist which spends over \$250 per year to lobby shall register with a statement of the names and addresses of principals, purposes of the organization, decisions which affect those purposes, total amount of lobbying expenditures. Itemized accounting shall include meals, transportation, entertainment, advertising, public relations, printing, mailing and telephone and the names of the payees and amount paid to each, and shall identify by date, place, amount, and the names of all persons in the group partaking. The itemized accounting shall also include a list of all campaign contributions made by the group to a political candidate or committee, the name of each candidate or committee, the amount contributed and the date of the contribution. The statement shall include a listing of the names and addresses of every person, group or organization from whom \$15 or more was contributed. Mass. Gen. Laws Ann. ch. 3, § 44.</p> <p>Twice per year, every lobbyists' employer shall file an itemized statement listing all lobbying expenditures incurred or paid separately by such employer, and the total amount thereof. Does not need to be itemized if less than \$35. Itemized accounting shall include specific expenditures for meals, gifts, transportation, entertainment, advertising, public relations, printing, mailing, and telephone; names of the payees and the amount paid to each. If for meals, entertainment or transportation, shall be identified by the date, place, amount, and names of all persons in the group partaking in, or of, such meal, entertainment, or transportation. If part of a regular salary or retainer, shall specify the amount of the agent's salary or retainer allocable to legislative duties.</p>
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	<p>Otherwise, shall indicate such impossibility and disclose the full salary or retainer. Mass. Gen. Laws Ann. ch. 3, § 47.</p>
<p>Michigan</p>	<p>A lobbyist or agent thereof shall file, twice per year, a report in a form prescribed by the secretary of state under this section. Reports shall contain the following: (a) Updates to the end of the previous reporting; (b) Expenditures reported by category, showing the total amount expended by category; (c) Every transaction with a public official or a family member thereof, or an associated business if goods and services of at least \$775, or travel and lodging expenses paid for or reimbursed to a public official in connection with public business by that public official over \$500. Shall include the date and nature of the transaction, the parties to the transaction, and the amount involved in the transaction. Subject to exceptions. (d) Description of lobbying activities. (e) For travel and lodging expenses, shall prepare a separate document detailing the expenditure and shall send a copy of the document to the affected legislator. Mich. Comp. Laws Ann. § 4.418.</p> <p>Shall report expenditures for food and beverage provided a public official if over \$25 per month or \$150.00 per year. Report shall include the name and title or office of the public official and the expenditures on that public official for the months covered by the report and for the year. If more than 1 public official is provided food and beverage and a single check is rendered, the report may reflect the average amount of the check for each public official. If more than 25 public officials in attendance, are a result of an event to which an entire standing committee of the legislature was invited in writing to be informed concerning a bill that was assigned to that standing committee, or are a result of an event to which an entire caucus of either house of the legislature was invited in writing, shall report the total amount expended on the public officials in attendance for food and beverage and is not required to report the amount expended on the public officials individually. In reporting those amounts, shall file a statement providing a description by category of the persons in attendance and the nature of each event or function held during the preceding reporting period. Mich. Comp. Laws Ann. § 4.418.</p> <p>If a lobbyist agent employs another lobbyist agent to engage in lobbying, the activities of the employee lobbyist agent shall be reported by the employer lobbyist agent under this section. Mich. Comp. Laws Ann. § 4.418.</p> <p>A lobbyist agent who is compensated, reimbursed, or otherwise employed by a lobbyist, and whose activities and expenditures must be reported by the employing lobbyist shall provide to the employing lobbyist a full accounting of all lobbying and expenditures required to be reported. Mich. Comp. Laws Ann. § 4.420.</p>

<p>Minnesota</p>	<p>A lobbyist must file activity reports in January and June. Reports must contain: lobbyist's total disbursements on lobbying, separately listing lobbying to influence legislative action, administrative action, and a metropolitan governmental unit, and a breakdown of disbursements for each into categories. Must report amount and nature of each gift, item, or benefit, excluding contributions, of \$5 or more, given or paid to any official, by the lobbyist or an employer or employee of the lobbyist. Must include the name and address of each official and the date it was given or paid. A lobbyist must report each source of money over \$500 in any year used for the purpose of lobbying. The list must include the name, address, and employer, or, if self-employed, the occupation and principal place of business, of each payer in excess of \$500. Minn. Stat. Ann. § 10A.04.</p> <p>A principal file annual reports. Must report the total amount, rounded to the nearest \$20,000, spent by the principal to influence legislative action, administrative action, and the official action of metropolitan governmental units. Must report a total amount that includes: all direct payments by the principal to lobbyists in this state; all expenditures for advertising, mailing, research, analysis, compilation and dissemination of information, and public relations campaigns related to legislative action, administrative action, or the official action of metropolitan governmental units in this state; and all salaries and administrative for lobbying. Must report spending to influence administrative action in cases of rate setting, power plant and powerline siting, and granting of certificates of need, except that they must be reported separately. Minn. Stat. Ann. § 10A.04.</p> <p>When a single individual, association, political subdivision, or public higher education system is represented by more than one lobbyist: The entity must designate 1 lobbyist to report disbursements made by the entity. The designated lobbyist must indicate that status on the periodic reports of lobbyist disbursements. Minn. Stat. Ann. § 10A.04.</p>
<p>Mississippi</p>	<p>Annually, a lobbyist's client shall file a report of expenditures. The report must contain information on all expenditures paid that includes: list of lobbying expenditures by category. For each executive, legislative or public official or public employee who was paid, given or promised to be paid anything of value in full or in part from the lobbyist's client, the report must also include: the name of the individual paid, description and value of payment, place and date of payment. For functions to which the legislature and all statewide elected officials are invited, which is sponsored by a lobbyist's client or a lobbyist, not necessary to report the costs for food and beverages offered for immediate consumption. Reports relating to a function shall include: (i) The total amount of money expended for the function; (ii) The estimated total number of persons in attendance at the function; (iii) The estimated total number of public officials in attendance at the function. Miss. Code. Ann. § 5-8-9.</p>

	<p>A lobbyist shall file a separate report for each client. Shall specifically list all payments received from the client and all expenditures initiated or paid on behalf of each client. Must list expenditures by category. For each executive, legislative or public official or public employee who was paid, given or promised to be paid anything, the report must also include: (a) The name of the executive, legislative or public official or employee paid; (b) A description and value paid, given or promised, with sufficient detail so that the nature of the transfer is clear; (c) place and date of payment; and (d) name of the person who paid, gave or promised to pay anything of value. In addition to the annual report, a lobbyist shall file 2 reports during regular sessions. Such additional report shall include the name of the official who receives anything of value, the name of the person receiving the payment, the name of the person making the payment, the amount of the payment and the date of the payment. However, any lobbyist who lobbies local government exclusively shall be exempt. Miss. Code. Ann. § 5-8-11.</p> <p>If the entire Legislature and all statewide elected officials are individually invited to a function sponsored by a lobbyist on behalf of one or more clients and is to begin and end within 1 day, not be necessary to report the costs related to food and beverages offered for immediate consumption, if offered equally to all invitees; however, amount expended shall be reported. The report shall be made by the lobbyist and shall include: (i) The total amount of money expended for the function, reception or meal; (ii) The total number of persons in attendance at the function, reception or meal; (iii) The total number of legislators in attendance at the function, reception or meal. Miss. Code. Ann. § 5-8-11.</p>
Missouri	<p>When acting as a lobbyist, shall file monthly reports. Reports include: Total expenditures made on behalf of all public and elected officials, their staffs and employees, spouses and dependent children, which shall be separated by category; An itemized listing of the recipient and nature and amount of each expenditure, paid or provided to or for a public official or elected local government official; Total expenditures for occasions and the identity of the group invited, date and description of the occasion and amount of the expenditure for each occasion when any of the following are invited in writing: a. All members of the senate; b. All members of the house of representatives; c. All members of a joint committee of the general assembly or a standing committee of either the house of representatives or senate; or d. All members of a caucus of the majority party of the house of representatives, minority party of the house of representatives, majority party of the senate, or minority party of the senate; Any expenditure made on behalf of a public official, an elected local government official or such official's staff, employees, spouse or dependent children, if solicited by such, from the lobbyist or</p>

	<p>his or her lobbyist principals and the name of such person or persons, unless to a not-for-profit corporation, charitable, fraternal or civic organization or other such association; A statement detailing any direct business relationship or association or partnership the lobbyist has with any public official or elected local government official. Mo. Ann. Stat. § 105.473.</p>
<p>Montana</p>	<p>A principal shall file a report of payments made for the purpose of lobbying. If payments are made solely to influence legislative action, report must be made: annually; monthly if spent \$5,000 or more and must include all payments during the prior month; and no later than 30 days following adjournment and must include all payments made during the session, except as previously reported. If payments are made to influence any other official action by a public official or legislative action, a report must be made: annually; and monthly if spent \$5,000 or more and must include all payments made during the prior month. Each report must: list all payments for lobbying by category; itemize, identifying payee and beneficiary: each payment conferring \$25 or more benefit to any public official when for lobbying; and each of \$100 or more to more than one public official, regardless of individual benefit when payment was made for lobbying, except if a dinner or function to which all senators or all representatives have been invited, the beneficiary may be listed as all members of that group; list each contribution and membership fee to \$250 or more when aggregated over 1 year paid to the principal for the purpose of lobbying, with the full address of each payer and the issue area, if any, for which the payment was earmarked; list each official action on which the principal or the principal's agents exerted a major effort to support, oppose, or modify, together with a statement of the principal's position for or against the action. Mont. Code Ann. § 5-7-208.</p>
<p>Nebraska</p>	<p>Every lobbyist shall, for each principal, file a separate statement each quarter. Every principal employing a lobbyist shall file a separate statement each quarter. Each statement shall show: (a) Total amount received or expended for lobbying, by category; (b) A detailed statement of any money loaned, promised, or paid by a lobbyist, principal, or anyone acting on behalf of either to an official in the executive or legislative branch or member of such official's staff. The detailed statement shall identify the recipient and the amount and the terms of the loan, promise, or payment; and (c) Total amount expended for gifts, other than admissions to a state-owned facility or a state-sponsored industry or event. Each statement shall disclose aggregate expenses for entertainment, admissions, and gifts for legislators and officials in the executive branch. A principal shall report electronically the name and address of every person from whom it has received more than \$100 in any one month for lobbying purposes. Neb. Rev. Stat. Ann. § 49-1483.</p>

Nevada	<p>Each registrant shall file: (a) Within 30 days after the close of a regular or special session, a final report concerning the registrant's lobbying activities; and (b) each month that the Legislature is in a regular or special session, a report concerning the registrant's lobbying activities during the previous month. Each report must: (a) Be on a form prescribed by the Director; and (b) Include total expenditures, if any, made by the registrant on behalf of a Legislator or an organization whose primary purpose is to provide support for Legislators of a particular political party and House. The report: (a) Must identify each Legislator and each organization whose primary purpose is to provide support for Legislators of a particular political party and House on whose behalf expenditures were made; (b) Must be itemized with respect to each such Legislator and organization. If expenditures during the previous month exceed \$50, must include a compilation of expenditures, itemized. Nev. Rev. Stat. Ann. § 218H.400.</p>
New Hampshire	<p>Each lobbyist shall file itemized statements of: (a) All fees received from a client that are related to lobbying. (b) All expenditures made from lobbying fees, by whom or to whom. (c) Any honorarium or expense reimbursement, or political contribution, made by the lobbyist, the partnership, firm, or corporation or by the lobbyist on behalf of the client or employer or by a family member of the lobbyist. The lobbyist statement shall be in the form prescribed, and shall include at a minimum: (a) The full name of each lobbyist covered by the report. (b) The name of the lobbyist partnership, firm, or corporation, if any. (c) The business address and telephone number for the lobbyist, partnership, firm, or corporation. For each client, the full name and business address of the client, the services being paid for, the gross amount of all fees received, not reduced by any expenses, that are related to lobbying and related legal work, a statement of the aggregate total of fees received that are related to lobbying services during the year, and a statement of any fee payment due, but not yet paid. For each honorarium or expense reimbursement made: (1) The name of the client on whose behalf the expense reimbursement or honorarium was made, if any. (2) The name of the person receiving the honorarium or expense reimbursement. (3) A brief description of the event to which the honorarium or expense reimbursement relates. (4) The value of the honorarium or expense reimbursement. For each political contribution made: (1) The name of the candidate. (2) The office the candidate is seeking. (3) The value of the contribution. (4) If the contribution is an in-kind contribution, a brief description. The aggregate expenses for salaries, support staff, and office expenses related to lobbying shall satisfy the requirement that an itemized statement of these expenses be filed. N.H. Rev. Stat. Ann. § 15:6.</p>
New Jersey	<p>Every governmental affairs agent shall file a quarterly report of activity attempting to influence legislation, regulation or governmental processes. Reports shall be made in the form and manner prescribed. Each shall:</p>

	<p>describe the particular items lobbied; and supply any other information necessary. N.J. Stat. Ann. § 52:13C-22.</p> <p>Each governmental affairs agent or lobbyist shall make a full annual report of things contributed and expenditures made for lobbying. The report shall include expenditures which relate to communication with, or providing benefits to, any member of the Legislature, legislative staff, the Governor, the Lieutenant Governor, the Governor's staff, or an officer or staff member of the Executive Branch, or communication with the general public: media, including advertising; entertainment; food and beverage; travel and lodging; honoraria; loans; gifts; and salary, fees, allowances or other compensation paid to an agent. The expenditures shall be reported in the aggregate by category, except that if the aggregate expenditures exceed \$25 per day, they shall be detailed separately. Where the aggregate expenditures exceed \$200 per year, the expenditures, together with the name of the intended recipient, shall be stated in detail including the type of each expenditure, amount of expenditure and to whom paid. If over \$100, the report shall include the date and type of expenditure, amount of expenditure and to whom paid. No governmental affairs agent shall be required to file a report unless all things of value contributed to it for the purpose of communication with or making lobbying expenditures exceeds \$2,500 in any year. Any lobbyist who receives contributions or makes expenditures to influence legislation or regulation shall be required to file if they exceed, in the aggregate, \$2,500 in any year. N.J. Stat. Ann. § 52:13C-22.1.</p>
New Mexico	<p>Each lobbyist who receives compensation or employer who makes or incurs lobbying-related expenditures file a report. The report shall include: each expenditure of \$100 or more by the employer or lobbyist, indicating the amount spent and a description of the expenditure, listed by category. Categories include: (a) meals and beverages; (b) other entertainment expenditures; and (c) other expenditures. Each political contribution, whether from the lobbyist's employer or the lobbyist, identified by amount, date and name of the candidate or ballot issue supported or opposed. The names, addresses, employers and occupations of other contributors and the amounts of political contributions if delivered separately to anyone authorized by a candidate to receive funds on the candidate's behalf. For special events and other functions to which all legislators, all members of either house or any legislative committee or to which all members of a board or commission are invited, expenses need not be allocated to each individual who attended, but the date, location, name of the body invited and total expenses incurred shall be reported. Reports are filed annually in January, within 48 hours for any expenditure of \$500 or more, periodic reports in May and October. N.M. Stat. Ann. § 2-11-6.</p>
New York	<p>Lobbyists required to register shall also file bi-monthly reports that shall contain: (1) name, address and telephone number of the lobbyist; (2)</p>

name, address and telephone number of clients; (3) information on issues lobbied; (4) name of the person, organization, or legislative body lobbied before; (5) compensation paid or owed to the lobbyist, any expenses expended, received or incurred for lobbying, listed aggregately if \$75 or less but itemized if over \$75, with expenses for salaries other than that of the lobbyist listed aggregately. Any registered lobbyist who lobbies on its own behalf that has spent over \$15000 aggregately for reportable compensation and expenses for lobbying, and at least 3% of total expenditures were devoted to lobbying in New York, then shall report the names of each source of funding that has contributed over \$2500 from a single source and the amount of each contribution received from each identified source. N.Y. Legis. Law § 1-h.

Every public corporation required to file a statement of registration and reasonably anticipates it will expend or incur expenses over \$5000 for lobbying, shall a bi-monthly written report on forms supplied by the commission. Bi-monthly reports shall contain: (1) name, address and telephone number of the public corporation; (2) name, address and telephone number of each lobbyist of the public corporation; (3) copies of any amendments relating to a retainer, employment or designation; (4) a description of subjects lobbied; (5) name of the person, organization or legislative body lobbied; (6) compensation paid or owed to the lobbyist and any expenses expended, received or incurred for lobbying; provided any such expenses paid shall be itemized in the same manner as if such public corporation had directly paid or incurred such expenses. Any expenses required to be reported shall be listed aggregately \$75 or less and if more than \$75 expenses shall be detailed as to amount, to whom paid, and for what purpose; and if more than \$75 on behalf of any one person, the name of such person. N.Y. Legis. Law § 1-i.

Semi-annual reports shall be filed by any client retaining, employing or designating a lobbyist or lobbyists, if such client reasonably anticipates spending over \$5000 of combined reportable compensation and expenses, for lobbying. Reports shall contain: (1) name, address and telephone number of the client; (2) name, address and telephone number of each lobbyist retained, employed or designated; (3) a description of the subject or subjects lobbied; (4) name of the person, organization, or legislative body before which such client has lobbied; (5) compensation paid or owed to each such lobbyist, and any other expenses paid or incurred for lobbying, and any expenses required to be reported shall be listed in the aggregate if \$75 or less and if more than \$75 such expenses shall be detailed as to amount, to whom paid, and for what purpose; and where such expenses are more than \$75 on behalf of any one person, the name of such person shall be listed. (6) name and public office address of any lobbied official, a description of the general subject or subjects of the transactions between the client of a lobbyist and lobbied officials;

	<p>and the compensation, including expenses, to be paid and paid by virtue of the business relationship. N.Y. Legis. Law § 1-j.</p> <p>Any lobbyist required to register shall file a report of any attempts to influence a determination by a public official, or by a person or entity working in cooperation with a public official, with respect to the solicitation, award or administration of a grant, loan, or agreement involving the disbursement of public monies over \$15000. Reports shall contain: (i) name, address and telephone number of the lobbyist and the individuals employed by the lobbyist; (ii) name, address and telephone number of the client by whom or on whose behalf the lobbyist is retained, employed or designated; (iii) a description of the grant, loan, or agreement involving the disbursement of public monies on which the lobbyist has lobbied; (iv) name of the person, organization, or legislative body before which the lobbyist has engaged in lobbying; and (v) compensation paid or owed to the lobbyist, and any expenses for lobbying. N.Y. Legis. Law § 1-l.</p>
<p>North Carolina</p>	<p>All reportable expenditures made for lobbying shall be reported, including: (1) Expenditures benefiting or made on behalf of a designated individual in the regular course of that designated individual's employment. (2) Expenditures benefiting or made on behalf of a designated individual's immediate family in the regular course of employment. (3) Contractual arrangements or direct business relationships between a lobbyist or principal and a designated individual, or immediate family member thereof. (4) Reportable expenditures reimbursed to a lobbyist in the ordinary course of business. N.C. Gen. Stat. Ann. § 163A-325.</p> <p>Reportable expenditures shall include: (1) The fair market value. (2) Date of the reportable expenditure. (3) A description of the reportable expenditure. (4) Name and address of the payee or beneficiary. (5) Name of any designated individual or immediate family member thereof connected with the reportable expenditure. When more than 15 designated individuals benefit from or request a reportable expenditure, no names of individuals need be reported if the report identifies the approximate number of designated individuals benefiting or requesting and the basis for their selection, including the name of the legislative body, committee, caucus, or other group whose membership list is a matter of public record or including a description of the group that clearly distinguishes its purpose or composition from the general membership of the General Assembly. The approximate number of immediate family who benefited from the reportable expenditure shall be listed separately. When the reportable expenditure is a gift given with the intent that a designated individual be the ultimate recipient and the lobbyist or principal does not know the name or names of the designated individuals, shall report a description of the designated individuals and</p>

those designated individuals' immediate family connected with the reportable expenditure that clearly distinguishes its purpose or composition, and an approximate number, if known. Reportable expenditures shall be reported by the following categories: (1) Transportation and lodging. (2) Entertainment. (3) Food and beverages. (4) Meetings and events. (5) Gifts. (6) Other. N.C. Gen. Stat. Ann. § 163A-326.

Each lobbyist shall file quarterly reports with respect to each principal that shall include: (1) All reportable expenditures made for lobbying. (2) Solicitation of others when with an aggregate cost of more than \$3000. (3) Reportable expenditures reimbursed by the principal, or another person or governmental unit on the lobbyist principal's behalf. (4) All reportable expenditures for gifts with a value over \$10. In addition, each lobbyist incurring reportable expenditures in any month while the General Assembly is in session with respect to lobbying legislators and legislative employees shall file a monthly reportable expenditure report, which shall contain information with respect to all lobbying of legislators and legislative employees. The information on the monthly reportable expenditure report shall also be included in each quarterly report. N.C. Gen. Stat. Ann. § 163A-327.

Each principal shall file quarterly reports and shall include: (1) All reportable lobbying expenditures. (2) Solicitation of others with an aggregate cost of more than \$3000. (3) With respect to each lobbyist, reportable expenditures reimbursed or paid to lobbyists for lobbying not reported on the lobbyist's report, with an itemized description. (4) All reportable expenditures for gifts, and all gifts given with a value of more than \$200. (5) With respect to each registered lobbyist, the name of each person or governmental unit not otherwise registered for whom the principal directs the lobbyist to lobby, whether for pay or not. If the principal is an organization, the principal shall not be required to report under this subdivision any individual member for which the lobbyist is directed to lobby. Additionally, each principal incurring reportable expenditures in any month while in session with respect to lobbying legislators and legislative employees shall file a monthly reportable expenditure report. The monthly reportable expenditure report shall contain information required with respect to all lobbying of legislators and legislative employees. Information on the monthly report shall also be included in each quarterly report. In addition, each lobbyist principal shall annually report the cumulative combined total of all payments made during the registration period for all lobbying payments and activities. The cumulative combined total of payments reported: (1) If a lobbyist represents the principal, but is not directly employed by that principal, the portion of the payment that is for lobbying and to whom it was paid. (2) If a lobbyist is under contract with the principal for lobbying, the

	<p>portion of the contract that is reasonably allocated for lobbying. (3) If a lobbyist is a full-time employee of the principal, or is paid by means of an annual fee or retainer, the principal shall estimate and report the portion of the salary, fee, or retainer salary that is reasonably allocated for lobbying. The cumulative combined total of all payments for lobbying and other activities made by the principal to all lobbyists registered for that principal shall be reported as one cumulative amount with no further division or allocation by individual lobbyist, activity, or any other categorization. In addition to reporting any payment, a principal shall report, cumulatively for the year, any payment to a lobbyist for any of the following communications and activities that were used to lobby within the registration period: a. Research. b. Drafting of written communications. c. Monitoring of proposed or pending legislative action or executive action, including time spent preparing communications with the lobbyist principal to relate information on proposed or pending legislative action or executive action. d. Time spent advising and rendering opinions to the lobbyist principal as to the construction and effect of proposed or pending legislative action or executive action. N.C. Gen. Stat. Ann. § 163A-328.</p>
<p>North Dakota</p>	<p>Annual reports must include a statement as to each expenditure of \$60 or more spent on a single occasion on any individual in carrying out the lobbyist's work, or a statement that no reportable expenditures were made during the reporting period. The statement must include a description of the nature of the expenditure, amount, date, and name of recipient. N.D. Cent. Code Ann. § 54-05.1-03.</p>
<p>Ohio</p>	<p>Each legislative agent and each employer shall file, with the updated registration statement, a statement of expenditures. A legislative agent shall file a separate statement for each employer. The statement shall show the total expenditures made by the legislative agent, including, if for a particular member of the general assembly: (a) The name of the public officer or employee to whom, at whose request, for whose benefit, or on whose behalf the expenditures were made; (b) The total amount; (c) A brief description; (d) The approximate date; (e) The specific legislation, if any, for which expenditures were made and the identity of the client on whose behalf each expenditure was made. Excludes food and beverages. However, if meals, food or beverage are provided for a member of the general assembly at a national meeting or convention to which any state agency pays membership dues, and if it exceeds \$50, then shall not be excluded from disclosures. Ohio Rev. Code Ann. § 101.73.</p> <p>Any legislative agent who has had any financial transaction with or for the benefit of any member of the general assembly, any member of the controlling board, the governor, the director of a department, or any staff or employee thereof, shall describe the details of the transaction in statements of expenditures. Ohio Rev. Code Ann. § 101.74.</p>

Oklahoma	Oklahoma statutes do not specify what information needs to be disclosed, although the Oklahoma Ethics Commission may establish required lobbyist disclosures.
Oregon	<p>Lobbyists shall file a statement showing: (a) Total amount of all moneys expended for food, refreshments and entertainment for lobbying. (b) Name of any legislative or executive official for whose benefit a lobbying expenditure is made, and date, name of payee, purpose and amount if over \$50. Need not include personal living or office overhead expenses by the lobbyist. Or. Rev. Stat. Ann. § 171.745.</p> <p>Lobbyist clients shall file a statement showing for the applicable reporting period: (a) Total amount of all moneys expended for lobbying on the person's behalf, excluding living and travel expenses. (b) Name of any legislative or executive official for whose benefit a lobbying expenditure is made, and the date, name of payee, purpose and amount, if over \$50. (c) Name of each lobbyist paid for lobbying, excluding living and travel expenses, and total amount paid to that lobbyist or entity. Or. Rev. Stat. Ann. § 171.750.</p>
Pennsylvania	Principals shall file quarterly expense reports containing: names and registration numbers of all lobbyists employed, and subject matter lobbied; total costs of all lobbying for the period; identify, by name, position and each occurrence, a State official or employee who receives anything of value; name, permanent business address and daytime telephone number of any individual or entity which contributed more than 10% of the total resources received by the principal during the reporting period; A registered principal that attempts or that retains a lobbying firm or lobbyist to attempt to influence an agency's preparing, bidding, entering into or approving a contract shall ensure that the related expenses are included; A lobbying firm or a lobbyist not associated with a lobbying firm shall submit a report if the lobbying firm or lobbyist engaged in lobbying on behalf of any entity that is exempt. Reporting only necessary if total expenses are over \$2,500 per reporting period. 65 Pa. Stat. Ann. § 13A05.
Puerto Rico	No relevant statutes found.
Rhode Island	Lobbyist clients registration requires the following information to be publicly disclosed: (1) name and business address; (2) The name(s) of the lobbyist(s) or lobbying firm(s) employed; (3) Total compensation paid to the lobbyist(s) or lobbying firm(s); and (4) Any other information required by the secretary. 42 R.I. Gen. Laws Ann. § 42-139.1-5. Lobbyist clients shall file reports in February, March, April, May, June, July, October and January, with the following information: (1) All compensation paid to lobbyists and lobbying firms for lobbying; (2) All expenditures for lobbying, other than routine office expenses; (3) All money and anything of value provided or promised to any legislative or executive branch official over \$250 aggregately in the current calendar year. 42 R.I. Gen. Laws Ann. § 42-139.1-7.

<p>South Carolina</p>	<p>Supplemental statements are required for substantial changes in information or if a lobbyist ceases lobbying. S.C. Code Ann. § 2-17-20. Lobbyist activity biannual reports shall contain: (1) full name, address, and telephone number; (2) identification of each person employing principal; (3) identify issues lobbied; (4) identify person from whom income attributable to the lobbyist's lobbying is paid or promised and the amount of the income attributable to lobbying; (5) a complete and itemized account of lobbying expenditures, and any expenditure reimbursed by the principal; (6) name of each member of the judiciary on whose behalf a lobbyist initiated or made expenditures and a complete and itemized account of the amount expended; (7) a statement detailing any direct business association of a lobbyist with any current member of the General Assembly, the Governor, the Lieutenant Governor, any other statewide constitutional officer, any public official of any state agency who engaged in covered agency actions, or any of their employees, subject to exceptions. S.C. Code Ann. § 2-17-30.</p> <p>Lobbyist principal biannual reports shall contain: (1) full name, address, and telephone number; (2) each lobbyist lobbying on behalf of the reporting lobbyist; (3) identify issues lobbied; (4) identify lobbyists paid and amount paid thereto; (5) a complete and itemized account of all amounts expended for lobbying; (6) name of each member of the judiciary initiated or made expenditures and a complete and itemized account of the amount expended; (7) a statement detailing any direct business association with any current member of the General Assembly, the Governor, the Lieutenant Governor, any other statewide constitutional officer, any public official of any state agency who engaged in covered agency actions, or any of their employees; (8) any contribution made by the lobbyist's principal to any candidate or public official; (9) for a voluntary membership organization, dues, fees, or other amounts payable to the organization during any calendar year from a member need be recorded only if the contribution to the organization is more than \$500 and more than 20% of the total contributions of the organization during that calendar year. S.C. Code Ann. § 2-17-35.</p> <p>State agencies or departments must file biannual lobbying reports that: (1) identify each public official, public employee, or other person who engaged in lobbying; (2) legislation, covered agency actions, or covered gubernatorial actions the persons identified; (3) identify each person to whom income attributable to the lobbyist's lobbying is paid or promised and the amount of the income attributable to lobbying; (4) a complete and itemized account of all expenditures made or incurred for lobbying. S.C. Code Ann. § 2-17-40.</p>
<p>South Dakota</p>	<p>Each lobbyist and lobbyist client shall annually file a detailed report of lobbying costs incurred on a format prescribed by the secretary of state. Exclusions: personal expenses of the lobbyist spent upon his or her own</p>

	meals, travel, lodging, phone calls, or other necessary personal needs while in attendance at the session. S.D. Codified Laws § 2-12-11.
Tennessee	Lobbyists shall submit 6 month disclosure reports with the following information: (1) Aggregate total amount of lobbyist compensation paid by the employer, by range. (2) Excluding lobbyist compensation, aggregate total amount of employer lobbying expenditures, by range. (3) Aggregate total amount of all employer expenditures for any event. Tenn. Code Ann. § 3-6-303.
Texas	<p>Reports may be required monthly. Tex. Gov't Code Ann. § 305.007. Registrant reports shall contain: total expenditures by category made to lobby and that are directly attributable to a member of the legislative or executive branch or the immediate family of a member thereof. Must also include expenditures for the direct communications by category. Must also list total expenditures made by the registrant or by others on the registrant's behalf and with the registrant's consent or ratification for mass media communications if: made to a person other than a member, employee, or stockholder that reimburses, retains, or employees the registrant; and supports or oppose or encourages another to support or oppose pending legislation or administrative action. Tex. Gov't Code Ann. § 305.006.</p> <p>If a registrant makes expenditures over 60% of the amount of the legislative per diem in a day for transportation or lodging for a member of the legislative or executive branch, registrant shall also state the following on the report: (1) name of the member of the legislative or executive branch in whose behalf the expenditure is made; (2) place and date of the transportation or lodging; and (3) purpose of the transportation or lodging. If a registrant gives to a member of the legislative or executive branch a gift or an award or memento valued over \$50, or makes an expenditure at a political fund-raiser or charity event for a legislator, shall also state: (1) the name of the member of the legislative or executive branch in whose behalf the expenditure is made; (2) a general description of the gift, award, or memento; and (3) the amount of the expenditure by the appropriate category of the amount, as determined by the commission. Tex. Gov't Code Ann. § 305.0061. Reports must also contain the total expenditures directly attributable to members of the legislative or executive branch, by category. Tex. Gov't Code Ann. § 305.0062.</p>
Utah	A lobbyist shall file quarterly financial reports containing: (a) the total amount of expenditures made to benefit any public official during the quarterly reporting period; (b) the total amount of expenditures made, by the type of public official, during the quarterly reporting period; (c) for the financial report due January: the total amount of expenditures made to benefit any public official during the last calendar year; and the total amount of expenditures made, by the type of public official, during the last calendar year; (d) a disclosure of each expenditure made during the

	<p>quarterly reporting period to reimburse or pay for travel or lodging for a public official; (e) a disclosure of aggregate daily expenditures greater than \$10 made during the quarterly reporting period; (f) for each public official employed: the name of the public official and the nature of the employment with the public official; (g) each bill or resolution, by number and short title, on behalf of which the lobbyist, principal, or government officer made an expenditure to a public official; (h) a description of each executive action on behalf of which the lobbyist, principal, or government officer made an expenditure to a public official; (i) the general purposes, interests, and nature of the entities that the lobbyist, principal, or government officer filing the report represents; and (j) for a lobbyist, a certification that the information provided in the report is true, accurate, and complete to the lobbyist's best knowledge and belief. Utah Code Ann. § 36-11-201.</p>
<p>Vermont</p>	<p>Disclosure reports required for each registrant in January, February, March, April, May, June, and September. Clients shall disclose: A total of all lobbying expenditures by the categories of: Advertising, including television, radio, print, and electronic media. Expenses incurred for telemarketing, polling, or similar activities if the activities are intended, designed, or calculated, directly or indirectly, to influence legislative or administrative action. The report shall specify the amount, the person to whom the amount was paid, and a brief description of the activity. Contractual agreements over \$100 per year or direct business relationships that are in existence or were entered into within the previous 12 months between the employer and a legislator or administrator, a legislator's or administrator's spouse, or a legislator's or administrator's dependent household member. Shall disclose the total amount of any other lobbying expenditures, and total amount of compensation paid to lobbyists or lobbying firms for lobbying. Also, An itemized list of every gift valued over \$15, to or at the request of one or more legislators or administrative officials or a family member thereof. Vt. Stat. Ann. tit. 2, § 264.</p> <p>Lobbyists shall disclose in reports: (1) A total of all lobbying expenditures made by the lobbyist in advertising, including television, radio, print, and electronic media, expenses incurred for telemarketing, polling, or similar activities if the activities are intended, designed, or calculated, directly or indirectly, to influence legislative or administrative action. The report shall specify the amount, the person to whom the amount was paid, and a brief description of the activity. contractual agreements in excess of \$100.00 per year or direct business relationships that are in existence or were entered into within the previous 12 months between the lobbyist and a legislator or administrator, spouse thereof, or dependent household member thereof, and the total amount of any other lobbying expenditures. (2) Total amount of compensation paid to a lobbyist, who is not employed by, subcontracted by, or affiliated with a</p>

	<p>lobbying firm, for lobbying. (3) An itemized list of every qualifying gift, the value of which is greater than \$15. Reports for the period July 1 through December 31 shall include, in addition to the totals for the period of the report, totals for the calendar year. Vt. Stat. Ann. tit. 2, § 264.</p> <p>Every lobbying firm shall file a listing of all lobbyists who are employed by, subcontracted by, members of, or affiliated with the lobbying firm. Disclosure report of a firm shall include: (1) A total of all lobbying expenditures made by the lobbying firm by category; (2) The total amount of compensation paid to a lobbying firm for lobbying with the name and address of each registered employer who engaged the services of the lobbying firm reporting; (3) An itemized list of every gift the value of which is greater than \$15, made by or on behalf of the lobbying firm to or at the request of one or more legislators or administrative officials or a member of a legislator's or administrative official's immediate family. Vt. Stat. Ann. tit. 2, § 264b.</p> <p>A lobbyist, lobbying firm, or lobbyist employer shall file an advertisement report with the Secretary of State if he, she, or it makes an expenditure or expenditures: (A) for any advertisement that is described in subsection (a) of this section and that has a cost totaling \$1,000 or more; or (B) for any advertising campaign that contains advertisements described in subsection (a) of this section and that has a cost totaling \$1,000 or more. Vt. Stat. Ann. tit. 2, § 264c.</p>
Virginia	Lobbyists annual expenditure reports required. Va. Code Ann. § 2.2-426.
Virgin Islands	No relevant statutes found.
Washington	<p>Monthly lobbyists activity reports required that shall contain: (a) The totals of all expenditures for lobbying activities made or incurred. (b) If employed by more than one employer, the proportionate amount of expenditures in each category incurred on behalf of each of the lobbyist's employers. (c) An itemized listing of each contribution of money or of tangible or intangible personal property. (d) The subject matter of proposed legislation or other legislative activity or rule making, the state administrative procedure act, and the state agency considering the same, which the lobbyist has been engaged in supporting or opposing during the reporting period. (e) A listing of each payment for an item over \$50 made to a state elected official, state officer, or state employee. Each item shall be identified by recipient, date, and approximate value of the item. (f) Total expenditures paid or incurred during the reporting period for lobbying purposes, and the report shall specify the amount, the person to whom the amount was paid, and a brief description of the activity. Wash. Rev. Code Ann. § 42.17A.615.</p> <p>Every lobbyist employer shall disclose: (a) Name of each state elected official and each candidate and any immediate family member thereof to</p>

	<p>whom the person reporting has paid any compensation in the amount of \$800 or more during the preceding calendar year for. (b) Name of each state elected official, successful candidate for state office, or immediate family members thereof to whom the person reporting made expenditures, the amount and purpose of the expenditures. (c) Total expenditures made for lobbying. (d) All contributions made to a political committee supporting or opposing a candidate for state office, or to a political committee supporting or opposing a statewide ballot proposition. (e) Name and address of each registered lobbyist employed and the total expenditures made by the person reporting for each lobbyist. (f) Names, offices sought, and party affiliations of candidates for state offices supported or opposed by independent expenditures of the person reporting and the amount of each such expenditure. (g) The identifying proposition number and a brief description of any statewide ballot proposition supported or opposed by expenditures not reported and the amount of each such expenditure. (h) Any other information the commission prescribes by rule. Wash. Rev. Code Ann. § 42.17A.630.</p> <p>An employer of a registered lobbyist shall file a special report if making a contribution or contributions aggregating more than \$100 in a month to: A candidate, elected official, officer or employee of an agency, or political committee. The report shall identify the date and amount of each such contribution and the name of recipient or beneficiary. Wash. Rev. Code Ann. § 42.17A.630.</p>
West Virginia	<p>Reports filed 3 times a year, shall contain total amount of all expenditures for lobbying. If a lobbyist is employed by more than 1, the report shall show the proportionate amount of the expenditures in each category incurred on behalf of each of his or her employers. The report shall describe the subject matter of the lobbying activities in which the lobbyist has been engaged during the reporting period. For expenditures in the categories of meals and beverages, living accommodations, travel, gifts or other expenditures, the lobbyist shall report the name of the public official or employee to whom or on whose behalf the expenditures were made, the total amount of the expenditures, and the subject matter of the lobbying activity. For expenditures in the categories of meals and beverages, lodging, travel, gifts and scheduled entertainment for or on behalf of a particular public official or public employee in return for the participation of the public official or employee in a panel or speaking engagement at a meeting, the lobbyist shall report the name of the public official or employee to whom or on whose behalf the expenditures were made and the total amount of the expenditures. W. Va. Code Ann. § 6B-3-4.</p>
Wisconsin	<p>Every principal shall file expense statements covering the preceding reporting period and shall contain: (a) The aggregate total amount of lobbying expenditures made and obligations incurred for lobbying by the principal and all lobbyists for the principal, excluding lobbying</p>

	<p>expenditures and obligations for the principal's clerical employees, lobbying expenditures and obligations for any employee of the principal who is not a lobbyist and who devotes not more than 10 hours to lobbying during a reporting period, and lobbying expenditures and obligations. (b) If a lobbyist is an employee, officer or director of a principal and the lobbyist is paid a salary or given consideration other than reimbursement of expenses, the aggregate total amount of lobbying expenditures made or obligations incurred by the principal for office space, utilities, supplies and compensation of employees who are utilized in preparing for lobbying communications. (bn) For each legislative proposal, proposed administrative rule, budget bill subject or other topic that accounts for 10% or more of the principal's time spent in lobbying during the reporting period, the principal's reasonable estimate of the proportion of its time spent in lobbying associated with that legislative proposal, proposed administrative rule, budget bill subject or other topic. (c) A record disclosing the amount of time spent to influence legislative or administrative action. (cm) The name of any employee of the principal, other than a clerical employee, who is not a lobbyist and who devoted time to lobbying communications during the reporting period. (d) The name of any agency official, legislative employee, elective state official or candidate for elective state office to whom the principal or any lobbyist for the principal provided reimbursement authorized under s. 13.625(7) and the date and amount reimbursed. (e) The total lobbying expenditures made and obligations incurred for personal travel and living expenses, except for expenditures made or obligations incurred for the travel and living expenses of unpaid volunteers if the primary purpose of the travel is for reasons unrelated to lobbying. Wis. Stat. Ann. § 13.68.</p>
<p>Wyoming</p>	<p>Annual lobbyist activity reports required to be disclosed that shall contain: a listing of funding sources, each loan, gift, gratuity, special discount or hospitality paid or given, to or on behalf of any legislator, state elected official or state employee acting in his official capacity which exceeds \$50 in value, identified by date, amount and the name of the recipient. Shall include special events, including receptions, meals, entertainment, attendance at athletic events and other functions, to which members of the legislature, of either house of the legislature, of any committee of the legislature or any regional legislative delegation have been invited. The total expenses of activities reported by event or function, not by individual legislator. The report shall specify the group of legislators invited but is not required to specify the names of individual legislators. Informational publications and other printed materials used for legislative purposes are not reportable under this act, but no report is required if expended less than \$500. Wyo. Stat. Ann. § 28-7-201</p>