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## 2026 REPORTING CALENDAR for INDEPENDENT EXPENDITURES

January 20, 2026	December monthly report due. Covers period December 1-31, 2025.*
February 20, 2026	January monthly report due. Covers period January 1-31, 2026.*
February 24, 2026	Preelection report due for primary election. Covers period February 1-21, 2026.*
<b>March 3, 2026</b>	<b>Primary Election</b>
April 30, 2026	Final report due for primary election. Covers period February 22-March 3, 2026.*
<b>March 31, 2026</b>	<b>† Primary Election Runoff</b>

† NOTE: IF INDEPENDENT EXPENDITURE ACTIVITY IS CONDUCTED FOR A PRIMARY ELECTION RUNOFF, TWO ADDITIONAL REPORTS ARE DUE.

March 24, 2026	Preelection report due for primary election runoff. Covers period March 4-21, 2026.*
April 30, 2026	Final report due for primary election runoff. Covers period March 22-31, 2026.*

May 20, 2026	April monthly report due. If final report for primary election runoff was not filed, covers period March 4-April 30, 2026.* If final report for primary election runoff was filed, report covers period April 1-30, 2026.
June 22, 2026**	May monthly report due. Covers period May 1-31, 2026.*
July 20, 2026	June monthly report due. Covers period June 1-30, 2026.*

\* If this is the first report required to be filed, the report covers all previously unreported independent expenditure activity that has occurred through the closing date of the reporting period.

\*\* When a report becomes due on a Saturday, Sunday, or legal holiday, the report shall be due on the next day which is not a Saturday, Sunday, or legal holiday. Ark. Code Ann. § 7-6-225.

**2026 Reporting Calendar for Independent Expenditures**  
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August 20, 2026	July monthly report due. Covers period July 1-31, 2026.*
September 21, 2026**	August monthly report due. Covers period August 1-31, 2026.*
October 20, 2026	September monthly report due. Covers period September 1-30, 2026.*
October 27, 2026	Preelection report due for general election. Covers period October 1-24, 2026.*
<b>November 3, 2026</b>	<b>General Election</b>
December 30, 2026	Final report due for general election. Covers period October 25, 2026 through the date the report is filed.*
<b>December 1, 2026</b>	<b>†† Special Runoff Election pursuant to Ark. Code Ann. § 7-5-704 (i.e., general election runoff)</b>

†† NOTE: IF INDEPENDENT EXPENDITURE ACTIVITY IS CONDUCTED FOR A SPECIAL RUNOFF ELECTION, TWO ADDITIONAL REPORTS ARE DUE.

November 24, 2026	Preelection report due for special runoff election. Covers period November 4-21, 2026.*
February 1, 2027**	Final report due for special runoff election. Covers period November 22, 2026 through the date the report is filed.*

Please note:

1. “Independent expenditure” is defined in Ark. Code Ann. § 7-6-201(11) to mean an expenditure which is not a contribution and expressly advocates the election or defeat of a clearly identified candidate for office, is made without arrangement, cooperation, or consultation between a candidate or an authorized committee or agent of the candidate and the person making the expenditure or an authorized agent of that person, and is not made in concert with or at the request or suggestion of a candidate or an authorized committee or agent of the candidate.
2. Act 753 of 2023 (94<sup>th</sup> General Assembly, Regular Session 2023, effective August 1, 2023) amended Ark. Code Ann. § 7-6-220(a) to require that a person who or an independent expenditure committee that makes independent expenditures in an aggregate amount or value in excess of two hundred dollars (\$200) in a calendar year file reports with the Secretary of State.
3. “Independent expenditure committee” is defined in Ark. Code Ann. § 7-6-201(12) to mean any person that receives contributions from one (1) or more persons in order to make an independent expenditure and is registered pursuant to Ark. Code Ann. § 7-6-227 prior to making expenditures. Act 592 of 2025 (95<sup>th</sup> General Assembly, Regular Session, effective August 5, 2025) amended Ark. Code Ann. § 7-6-227(a)(1)(A) to require that an independent expenditure committee shall register with the Secretary of State within fifteen (15) days after accepting contributions or making independent expenditures that exceed two hundred dollars (\$200). Registration is annually renewed by January 15<sup>th</sup> unless the independent expenditure committee has ceased to exist.
4. In accordance with Act 592 of 2025 (95<sup>th</sup> General Assembly, Regular Session, effective August 5, 2025), the due date for filing monthly reports set forth in Ark. Code Ann. § 7-6-220(a)(1)(B) was changed from fifteen (15) days after the end of each month to twenty (20) days after the end of each month.

\* If this is the first report required to be filed, the report covers all previously unreported independent expenditure activity that has occurred through the closing date of the reporting period.

\*\* When a report becomes due on a Saturday, Sunday, or legal holiday, the report shall be due on the next day which is not a Saturday, Sunday, or legal holiday. Ark. Code Ann. § 7-6-225.