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2026 REPORTING CALENDAR COUNTY CANDIDATES[^]

Acts 524 and 994 of 2025 require candidates for county office to file campaign contribution & expenditure (“C&E”) reports in the Secretary of State’s online filing system. For assistance on registering to use the online filing system, call the Secretary of State’s Elections Division at (501) 682-5070.

November 17, 2025 Statement of Financial Interest for calendar year 2024 due from non-incumbent candidates.

(NOTE: Pursuant to Ark. Code Ann. § 21-8-701, a non-incumbent candidate is required to file a Statement of Financial Interest for 2024 no later than the first Monday following the close of the period to file as a candidate. This date varies depending upon the particular method used by the candidate to get his or her name placed on the ballot.)

December 31, 2025 Annual report due. For each year in which a candidate is not listed on a ballot for election, the candidate must file an annual report if the candidate has remaining campaign funds from a previous election and/or has received contributions or made expenditures in excess of five hundred dollars (\$500) for an upcoming election. This report covers all campaign activity January 1, 2025, through December 31, 2025.

[^] Act 994 of 2025 mandates that county candidates file campaign contribution and expenditure (“C&E”) reports with the Secretary of State. Candidates who have raised or spent more than five thousand dollars (\$5,000) are required to file monthly C&E reports. There is a separate calendar outlining those dates for candidates who have crossed the five thousand dollar (\$5,000) threshold.

* Effective July 27, 2021, the campaign finance laws were amended by Act 737 of 2021 to require a candidate with remaining campaign funds to file an annual C&E report for each year in which a candidate is not listed on a ballot for election. The annual report is required to be filed no later than December 31 pursuant to Act 994 of 2025. A candidate is not required to file an annual report if he or she did not have remaining campaign funds from a previous election and has not received contributions or made expenditures in excess of five hundred dollars (\$500).

** A candidate is not required to file a preelection report if he or she has not received contributions or made expenditures in excess of five hundred dollars (\$500). In calculating the amount of contributions received or expenditures made for purposes of this exception, the payment of the filing fee from the candidate’s personal funds shall not be considered as either a contribution or an expenditure. Once the five hundred-dollar (\$500) threshold has been met, however, a candidate who has used his or her personal funds to pay the filing fee is required to report same.

*** A final report is required regardless of whether a candidate has received contributions or made expenditures in excess of five hundred dollars (\$500).

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February 2, 2026 Statement of Financial Interest for calendar year 2025 due from all incumbent officeholders and non-incumbent candidates.

February 24, 2026 If opposed in primary election, preelection report** due for primary election. If candidate filed an annual report, this report covers January 1-February 21, 2026. If candidate did not file an annual report, this report covers all campaign activity through February 21, 2026.

March 3, 2026 Primary Election

March 31, 2026 † Primary Election Runoff

†IF YOU ARE INVOLVED IN 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.
May 20, 2026	Final report due for primary election runoff. Covers period March 22-31, 2026, or, if candidate lost election, March 22, 2026, through the date the report is filed.

May 20, 2026 Final report*** due for primary election.
 If preelection report filed, final report for primary election covers all campaign activity from February 22-March 3, 2026, or, if candidate lost election, February 22, 2026, through the date the report is filed.

If no preelection report was filed, final report for primary election covers all campaign activity through March 3, 2026, or, if candidate lost election, all campaign activity through the date the report is filed.

October 27, 2026 If opposed in general election, preelection report** due for general election.
 If candidate has not previously filed any reports during the 2026 election cycle, this report covers all campaign activity through October 24, 2026.

If candidate filed a final report for the primary election and was not involved in a primary election runoff, preelection report for general election covers all campaign activity from March 4 through October 24, 2026.

^ Act 994 of 2025 mandates that county candidates file campaign contribution and expenditure (“C&E”) reports with the Secretary of State. Candidates who have raised or spent more than five thousand dollars (\$5,000) are required to file monthly C&E reports. There is a separate calendar outlining those dates for candidates who have crossed the five thousand dollar (\$5,000) threshold.

* Effective July 27, 2021, the campaign finance laws were amended by Act 737 of 2021 to require a candidate with remaining campaign funds to file an annual C&E report for each year in which a candidate is not listed on a ballot for election. The annual report is required to be filed no later than December 31 pursuant to Act 994 of 2025. A candidate is not required to file an annual report if he or she did not have remaining campaign funds from a previous election and has not received contributions or made expenditures in excess of five hundred dollars (\$500).

** A candidate is not required to file a preelection report if he or she has not received contributions or made expenditures in excess of five hundred dollars (\$500). In calculating the amount of contributions received or expenditures made for purposes of this exception, the payment of the filing fee from the candidate’s personal funds shall not be considered as either a contribution or an expenditure. Once the five hundred-dollar (\$500) threshold has been met, however, a candidate who has used his or her personal funds to pay the filing fee is required to report same.

*** A final report is required regardless of whether a candidate has received contributions or made expenditures in excess of five hundred dollars (\$500).

If candidate was involved in a primary election runoff, preelection report for general election covers all campaign activity from April 1 through October 24, 2026.

November 3, 2026 **General Election**

December 1, 2026 †† **Special Runoff Election pursuant to Ark. Code Ann. § 7-5-106 (i.e., general election runoff)**

†† IF YOU ARE INVOLVED IN 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 22, 2027 Final report due for special runoff election. Covers period November 22, 2026, through the date the report is filed.

January 20, 2027 Final report*** due for general election.

If candidate has not previously filed any reports during the 2026 election cycle, the final report for the general election covers all campaign activity through the date the report is filed.

If candidate filed a preelection report for the general election and was not involved in a special runoff election, the final report for the general election covers all campaign activity from October 25, 2026, through the date the report is filed.

If candidate filed a preelection report for the general election and was involved in a special runoff election, the final report for the general election covers all campaign activity from October 25 through November 3, 2026.

If candidate was not involved in a primary election runoff and did not file a preelection report for the general election, the final report for the general election covers March 4 through the date the report is filed.

If candidate was involved in a primary election runoff and did not file a preelection report for the general election, the final report for the general election covers April 1 through the date the report is filed.

^ Act 994 of 2025 mandates that county candidates file campaign contribution and expenditure (“C&E”) reports with the Secretary of State. Candidates who have raised or spent more than five thousand dollars (\$5,000) are required to file monthly C&E reports. There is a separate calendar outlining those dates for candidates who have crossed the five thousand dollar (\$5,000) threshold.

* Effective July 27, 2021, the campaign finance laws were amended by Act 737 of 2021 to require a candidate with remaining campaign funds to file an annual C&E report for each year in which a candidate is not listed on a ballot for election. The annual report is required to be filed no later than December 31 pursuant to Act 994 of 2025. A candidate is not required to file an annual report if he or she did not have remaining campaign funds from a previous election and has not received contributions or made expenditures in excess of five hundred dollars (\$500).

** A candidate is not required to file a preelection report if he or she has not received contributions or made expenditures in excess of five hundred dollars (\$500). In calculating the amount of contributions received or expenditures made for purposes of this exception, the payment of the filing fee from the candidate’s personal funds shall not be considered as either a contribution or an expenditure. Once the five hundred-dollar (\$500) threshold has been met, however, a candidate who has used his or her personal funds to pay the filing fee is required to report same.

*** A final report is required regardless of whether a candidate has received contributions or made expenditures in excess of five hundred dollars (\$500).