**Section 100.110 Responsibility for Committee Debts or Penalties**

a) If a political committee lends or donates funds to a second political committee while the lending or donating committee owes the State Board of Elections a civil penalty assessed under the provisions of Code Section 9-10, 9-23 or 9-26, the officers of the lending committee shall be jointly and severally personally liable to the extent allowed by law for payment of the civil penalty to the extent of the funds loaned or given.

b) If a political committee goes out of existence while it owes the State Board of Elections a civil penalty assessed under Code Section 9-10, 9-23 or 9-26 or if the committee is later assessed a civil penalty under Code Section 9-10, 9-23, or 9-26, any political committee formed within 24 months from the date of the final order imposing a civil penalty assessment on the first committee and composed of one or more of the same officers, or for the same purpose or for the support of the candidacy of the same person, irrespective of office, as the first committee, shall be deemed a successor committee and shall be responsible for payment of the civil penalty of the first committee.

c) If a candidate political committee closes or goes out of existence and the committee has been or is later assessed a civil penalty under Code Section 9-10, 9-23 or 9-26, any candidate political committee formed by the same candidate, regardless of office sought, that was in existence at the time of the violation shall be responsible for payment of the civil penalty of the closed committee.

d) A political committee that seeks to go out of existence while it is owed money by another political committee must first forgive the debt of the debtor political committee and must amend its reports to show the forgiven debt as a contribution to the debtor committee.

e) If a political committee seeks to go out of existence after a civil penalty has been imposed upon it pursuant to the Election Code and the rules promulgated under the Election Code, or if a civil penalty has been assessed by Board staff and the process of going out of existence is begun or about to begin, the political committee must first pay the civil penalty or, if it lacks sufficient funds to pay the civil penalty in full, pay to the State Board of Elections such sums as it has in its treasury in satisfaction of the civil penalty. Only upon payment of the civil penalty, either in full or in part, shall the committee be permitted to exit the reporting system established by Article 9 of the Illinois Election Code.

(Source: Amended at 47 Ill. Reg. 5468, effective March 30, 2023)