**Section 100.125 Receipt of Quarterly Reports of Campaign Contributions and Expenditures**

a) Quarterly reports of campaign contributions and expenditures must be received by the Board within the filing periods set forth in Code Section 9-10. Subject to subsections (b) and (c) of this Section, if the reports are filed by mail and received by the Board after the filing deadline, they shall be considered delinquent and subject to penalties as provided in Code Section 9-10 and 26 Ill. Adm. Code 125.425. However, pursuant to Code Section 9-10(b), if the envelope containing the reports bears a postmark showing that the envelope was mailed no later than 3 days prior to the due date, the reports shall be considered timely filed, regardless of when received in the office of the State Board of Elections. Reports filed via e-mail or facsimile transmission shall be considered timely if received no later than 11:59 pm on the date of the filing deadline, unless the committee is required to file electronically under Code Section 9-28.

b) If the envelope containing the quarterly report is not received by the Board, the envelope is received but does not have a postmark printed by the United States Postal Service, or if the postmark is illegible, the report will either be deemed to have not been received or be deemed to have been received on the date the envelope officially arrives in the office of the State Board of Elections. However, if the political committee is assessed a civil penalty for failing to file or delinquently filing the report and, as part of the committee's appeal of the civil penalty assessment, it is alleged by the treasurer, chair or candidate on a signed and notarized affidavit verifying that the report was mailed no later than 3 days prior to the filing deadline, and this is the first time the committee has made this claim as part of its appeal, the presumptive date of receipt will be rebutted by the testimony contained in the affidavit and the report will be deemed to have been timely received.

c) When the committee raises the defense described in subsection (b) as part of its appeal for any subsequent civil penalty assessments, the appeal affidavit shall be accompanied by a certificate issued by the U.S. Postal Service showing the date on which the envelope was deposited with the U.S. Postal Service. The Board will not consider this defense as valid in the absence of the certificate.

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