PHIL McGRANE
IDAHO SECRETARY OF STATE

September 11, 2026

Secretary of State Campaign Finance Guidance 2026-6

Re: Supplemental guidance regarding political activity by churches

This guidance explains how Idaho campaign finance reporting applies when a church or other religious organization engages in paid political activity or spends money in an Idaho election. It supplements the Secretary of State's guidance on Political Activity by Nonbusiness Entities; see SOS Campaign Finance Guidance 2026-5 and FEC Registered Candidates and Political Committees Participating in Idaho Elections; see SOS Campaign Finance Guidance 2026-4.

This guidance incorporates Attorney General Opinion 26-1, issued August 27, 2026. The opinion explains how Idaho's Free Exercise of Religion Protected Act, or FERPA, limits enforcement of the donor disclosure requirement in Idaho Code § 67-6606(1)(b).

Background

Since the first guidance on nonprofits and nonbusiness entities was issued on October 16, 2025, churches and other religious organizations have raised additional questions. Those questions have focused on whether sermons, worship services, ministry activities, clergy and staff time, use of church buildings, websites, podcasts, email lists, and other ordinary church activities must be assigned a monetary value when they include speech supporting or opposing the initiative. This supplemental guidance addresses those questions and explains the Secretary of State's office's interpretation of the existing law as it applies to churches.

Idaho's campaign finance disclosure laws aim to 1) promote public confidence in government and 2) promote openness in government by promoting transparency in the financial support or opposition in election campaigns as outlined in Idaho Code § 67-6601.

Idaho values and recognizes each individual's right to free speech as guaranteed by the First Amendment of the United States Constitution, and that political speech is the highest form of protected speech. Idaho also values and recognizes the right to the free exercise of religion protected by the United States Constitution and the Idaho Constitution. The Secretary of State's office interprets Idaho's campaign finance laws consistent with those protections and does not seek to interfere with religious doctrine, worship, church governance, or the ordinary exercise of religion. The disclosure requirements are focused on paid political activity and are not intended to impede or restrict sermons, religious doctrine, worship, unpaid political speech, or speech in general. When an organization makes an actual expenditure for the purpose of supporting or opposing a candidate or measure, the disclosure requirements are intended to promote transparency regarding the financing of that activity.

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The Attorney General Opinion

Attorney General Opinion 26-1 distinguishes between a church that uses general donations for political activity and a church that accepts money specifically to support or oppose a candidate or ballot measure.

A church using general donations generally remains a nonbusiness entity. If it spends more than $1,000 in a calendar year to support or oppose an Idaho candidate or measure, it must file the Statement by a Nonbusiness Entity required by Idaho Code § 67-6606. The church must identify itself and its principal officer or directors. Other reporting requirements, including independent expenditure reports and sponsor identification on political communications, continue to apply.

FERPA may prohibit enforcement of the separate requirement to identify the church's general donors. Consistent with Attorney General Opinion 26-1, our office will not enforce Idaho Code § 67-6606(1)(b) against a church when:

- the church qualifies as a nonbusiness entity and is not a political committee;
- the church's political activity is an exercise of its religious beliefs;
- disclosing its general donors would substantially burden that religious exercise; and
- the church uses general funds that were not donated or directed for the purpose of supporting or opposing a candidate or measure.

Attorney General Opinion 26-1 specifically applies this conclusion to churches using general funds, as an exercise of their religious beliefs, to support or oppose the 2026 abortion ballot initiative. In other situations, FERPA depends on the facts of the religious exercise and the burden asserted.

How a Church Claims the FERPA Protection

A church that exceeds the $1,000 threshold and relies on Attorney General Opinion 26-1 should still file a Statement by a Nonbusiness Entity within 30 days. It should provide the information required by Idaho Code § 67-6606(1)(a) and state that it is relying on Attorney General Opinion 26-1 and FERPA in omitting the donor information described in Idaho Code § 67-6606(1)(b). In place of the specific donor information, it should instead list the church organization as the source of the contribution.

The statement should confirm that the expenditures are an exercise of the church's religious beliefs and the expenditures were paid from general funds rather than contributions designated for political activity. Our office may request information needed to determine whether the protection applies, but will not require disclosure of protected general donors.

Religious Speech and Ordinary Church Activity

The Secretary of State's office will not assign an expenditure value to a sermon, teaching, religious message, or ordinary church activity solely because it supports or opposes a candidate or measure. The following activities generally do not require reporting when the church incurs no additional cost for the political activity:

- Sermons, teachings, announcements, discussions, or presentations during worship services, ministry activities, church meetings, or public gatherings.
- Regular compensation paid to clergy or staff when the compensation would have been paid regardless of the political speech and no additional compensation is provided.
- Ordinary use of buildings or facilities owned or regularly leased by the church for its own services, meetings, events, or speech.
- Use of existing websites, podcasts, email lists, social media accounts, equipment, and other established church communication channels without paid promotion or additional production costs.

- Volunteer services, unpaid public speech, and distribution of materials paid for and reported by another person or organization.

For the church's own speech, the office will not add a hypothetical rental value for an existing church facility, assign a value to volunteer time, or allocate regular clergy or staff salaries solely because political speech occurred. This does not change the reporting of an in-kind contribution when a church provides facilities, paid staff services, or other resources to a candidate, political committee, or another person for that person's political activity.

Church Bulletins and Member Publications

Including discussion of a candidate or ballot measure in a regularly scheduled bulletin, newsletter, newspaper, magazine, or similar publication distributed to members and their families does not, by itself, convert the publication's ordinary cost into a political expenditure. This is especially true when the publication would have been produced and distributed anyway and the political discussion is part of broader religious, educational, or organizational content.

A church should track additional expenses incurred primarily for political advocacy. These may include a special edition, additional pages or copies, added printing or postage, outside design or production services, paid inserts, or distribution beyond members and their families, in particular when directed toward Idaho voters. When an expense serves both ordinary church purposes and political purposes, the church may make a reasonable, good-faith allocation of the actual additional costs attributable to the political activity.

Paid Political Activity

Actual payments and additional costs incurred to support or oppose an Idaho candidate or measure must be tracked. These may include, but is not limited to:

- Contributions to an Idaho candidate or political committee.
- Printing, mailing, or distributing signs, voter guides, flyers, or other political materials.
- Radio, television, text, digital, or social media advertising, including sponsored or boosted content.
- Payments to consultants, contractors, speakers, designers, or video producers for political activity.
- Honoraria, travel, lodging, venue rental, food, materials, or additional staff compensation incurred for a political event or communication.

A church should generally track the amount actually paid or the additional cost incurred for the political purpose. When an expense serves political and nonpolitical purposes, the church may make a reasonable, good-faith allocation and should maintain records explaining the allocation.

When a Church Becomes a Political Committee

A church may become an Idaho political committee even if it considers itself a church or nonprofit for other purposes. If the church accepts contributions given specifically to support or oppose a candidate or measure and then makes expenditures exceeding $1,000 in a calendar year for that purpose, it is a political committee under Idaho Code §§ 67-6602(3) and 67-6602(14).

A church that becomes a political committee must appoint a political treasurer, maintain the required accounts, and report its contributions and expenditures under the rules applicable to political committees.

A church planning to solicit funds for political activity should form a separate Idaho political committee before receiving or spending those funds. Separate accounts and records help distinguish political contributions from general tithes, offerings, and donations. Only contributors to the political committee are reported because of the committee's activity; people who donate only to the church's general ministry are not reported merely because they support the church.

A donor may not conceal the source of a political contribution by routing it through a church or another person. Idaho Code § 67-6614 prohibits contributions and expenditures made through another person in a manner that conceals the true source.

Independent Expenditures and Political Communications

A church that makes independent expenditures exceeding $100 in the aggregate to support or oppose an Idaho candidate, political committee, or measure must file an independent expenditure report under Idaho Code § 67-6611. Additional reporting applies to certain expenditures of $1,000 or more made shortly before an election. Political advertising must also identify the person responsible for the communication as required by Idaho Code § 67-6614A.

The FERPA protection described in Attorney General Opinion 26-1 concerns disclosure of general donors under Idaho Code § 67-6606(1)(b). It does not excuse the church from identifying itself as the source of political spending or complying with the remaining applicable provisions of the Sunshine Law.

Examples

Sermon and existing communications. A pastor preaches a sermon opposing a ballot measure during a regular service. The pastor receives no additional compensation. The church posts the recording on its existing website and emails members without paying for advertising or added production. These activities are not assigned an expenditure value and do not require reporting.

General funds used for advertising. A church uses $4,500 from its general funds for printed materials and radio advertisements supporting or opposing a ballot measure as an exercise of its religious beliefs. The church files as a nonbusiness entity and reports any required independent expenditures. In these reports, the church may omit its general donors as described above and supported by Attorney General Opinion 26-1.

Special collection for political advertising. A church collects money specifically to oppose a ballot measure and spends more than $1,000 on advertising. The designated gifts are political contributions. The church has become a political committee and must register and report under the rules for political committees. The FERPA donor protection described in Attorney General Opinion 26-1 does not apply to this situation.

Additional Guidance

This guidance addresses Idaho campaign finance reporting. It does not replace federal tax rules, FEC requirements, or legal advice concerning a church's tax-exempt status. Because the FERPA analysis and political committee classification depend on the facts, churches are encouraged to contact the Idaho Secretary of State's office before accepting or spending funds for political activity.