

PRACTICAL GUIDANCE

What Nonprofits Need to Know About Lobbying in

ARKANSAS

New in This Update:

This Practical Guidance resource updates the 11.7.23 version. Updates include:

- Information and guidance about the new online portal system for lobbyist registration and reporting
- Clarification about the interaction between lobbying laws and supporting or opposing a ballot measure in Arkansas

Inside This Guide:

This Practical Guidance resource is designed to help your nonprofit organization determine if lobbying rules in Arkansas might apply to your state or local work. It includes:

- Summary of registration and reporting triggers
- Key takeaways for nonprofit organizations
- FAQs
- Case study for a hypothetical small student voting rights organization
- List of helpful additional resources

What Lobbying Activities Trigger Registration Requirements in Arkansas?

DIRECT OR GRASSROOTS LOBBYING OF:	CAN THIS TRIGGER?	TRIGGER
State Legislators	Yes	Any individual or organization that receives or expends \$400 or more in a calendar quarter for lobbying, excluding the cost of personal travel, lodging, meals, or dues. The limit is cumulative across the legislature, executive branch, and local lobbying.
State Executive Branch Officials	Yes	Same trigger as above.
Local Legislators or Local Executive Branch Officials	Yes	Same trigger as above.

Grassroots Lobbying: In Arkansas, grassroots lobbying (calling on members of the public, or other organizations, to take action) is lobbying. An individual or organization must register if they make expenditures of \$400 or more (including postage) in a calendar quarter for the purpose of soliciting others to communicate with any public servant (including local officials) in order to influence legislative or administrative action.

KEY LOBBYING TAKEAWAYS FOR NONPROFIT ADVOCACY ORGANIZATIONS IN ARKANSAS:

- **Local lobbying is regulated by the state, but registration and reporting at the various levels can be confusing:** The Arkansas state lobbying law covers lobbying of both state and local public officials. The logistics of registering and reporting at the various state, county, or municipal levels can be confusing, because there are multiple offices where you will need to file.
- **Registration thresholds are low, so if you lobby, plan to register:** Spending \$400 or more to lobby in a calendar quarter will trigger registration, so if your organization plans to lobby more than a minimal amount, you should make sure you have the operational capacity to meet your compliance obligations by reporting in a timely fashion.
- **You can simplify your reporting by reporting as a lobbyist “Firm”:** Organizations that use in-house lobbyists usually find that registering and reporting as a lobbyist “Firm” allows them to simplify their compliance burden, because lobbyist firms can do all of their registration and reporting on a single form for each required filing jurisdiction (state, county, and local, as applicable).
- **Registration forms and local periodic reports need to be notarized:** You’ll need to plan to allow enough time to get such notarizations completed by the deadline.

This resource is current as of April 2025. We do our best to periodically update our resources and welcome any comments or questions regarding new developments in the law. Please e-mail us at advocacy@afi.org with any comments.

This resource is meant to convey the basic principles of sections of state law that are most relevant for nonprofit advocacy and does not cover all aspects or all details of the state statutes. Please refer to the full text of the law for more details. This resource also does not cover details of federal lobbying disclosure law, IRS regulations related to lobbying, or any separate county or municipal regulations that may apply to lobbying-related activities. In some states there is an ongoing movement towards the enactment of additional local county and municipal level lobbying regulations, and organizations are urged to check with the appropriate local jurisdiction before undertaking local lobbying activity.

FAQS

Q: How should we think about using this Practical Guidance resource?

This Practical Guidance – What Nonprofits Need to Know About Lobbying resource is designed to help your nonprofit organization determine if state or local regulations might apply to your existing or proposed advocacy work. The answer is surprisingly often – **YES!** – but there are also often many advocacy activities that do not require state lobbyist registration or reporting.

This Guide will help you identify which of your state or local activities might trigger registration and reporting, and also give you potential alternative program design ideas that would allow your program to be in compliance with the regulations but not require registration and reporting.

If you do need to register and report with the state, this Guide will also give you practical tips about what information needs to be included in your reports, and how to try to minimize your operational burden while remaining in compliance with the rules.

While this Guide does provide some information about the federal IRS rules that apply to nonprofit lobbying, it is designed to cover state and local regulations. Links to resources containing more information about federal IRS rules can be found in the federal lobbying FAQ below.

We also hope that this Guide will prove useful to legal counsel and other advocacy advisors who are working to assist nonprofit advocacy organizations, as well as the funders who generously support this work. Advisors and funders are invited to use the free Bolder Advocacy Technical Assistance Hotline and the written legal resources available in Bolder Advocacy's resource library at <https://bolderadvocacy.org/>

Q: What activities count as lobbying?

In Arkansas, **lobbying** is communicating directly with, or soliciting others to communicate with, any **public servant** or **governmental body** for the purpose of influencing **legislative action** or **administrative action** at the state, county, or local level.

- **Public servant** means any state, county, or local public official, public employee, or public appointee.
- **Governmental body** means any office, department, commission, council, board, committee, legislative body, agency, or other establishment of the executive, judicial, or legislative branch of the state, municipality, county, school district, improvement district, or any political district or subdivision thereof.
- **Legislative action** means the introduction, sponsorship, consideration, debate, amendment, passage, defeat, approval, veto, or any other official action or nonaction on any bill, ordinance, law, resolution, amendment, nomination, appointment, report, or other matter pending or proposed before a committee or house of the General Assembly, a quorum court, or a city council or board of directors of a municipality.
- **Administrative action** means any decision, proposal, consideration, or making of any rule, regulation, ratemaking proceeding, or policy action by a governmental body at the state, county, or local level, but does not include ministerial action (i.e., non-discretionary action by a government official, such as providing a building permit).

Q: What triggers lobbyist registration and reporting with the state?

Lobbyist registration is triggered in Arkansas by spending (or receiving) \$400 or more in a calendar quarter on state, county, or local level lobbying. Both direct communications with public officials and grassroots lobbying efforts count towards the trigger.

Individual trigger:

The \$400 trigger for individuals includes both prorated lobbying compensation and any lobbying-related reimbursements.

Organizational trigger:

If your organization relies on an external lobbyist, and you do not make any other lobbying expenditures, then you will not need to register or file reports – only the outside lobbying firm (or consultant) will need to do so.

If, however, your own in-house staff engages in lobbying activities, or your organization makes lobbying-related expenditures other than just prorated staff compensation and reimbursements, then your organization will also need to register and submit reports.

The \$400 trigger for your organization counts your advertising, postage, printing, and telephone, or other **external** lobbying expenditures that don't fit in one of the above categories, as well as expenditures made for entertainment, food, lodging, travel, living accommodations, or special events for the benefit of public officials. You do not need to count any internal office expenses other than those outlined above.

Any expenditures on lobbyist compensation or lobbying-related reimbursements will not count towards your organizational registration trigger thresholds (since these expenditures will be picked up on the individual's side).

Potential separate grassroots reporting to Secretary of State:

We note that organizational expenditures made for certain grassroots communications will not count towards your organization's registration trigger threshold **if** you separately report the grassroots communication and the expected reach of the communication to the Secretary of State, or **if** the communication is published in the "news media" (an undefined term).

In practice, this reporting method probably won't really help relieve the operational compliance burden on your nonprofit organization, since your staff's prorated compensation will trigger their own individual registration, or your expenditures on external consultants (if any) will trigger your organizational registration. If you are interested in pursuing this exception, we suggest you contact the Arkansas Secretary of State or the Ethics Commission for guidance.

Q: How does the trigger threshold work if we are a fiscally sponsored project?

You will need to be sure you are communicating transparently and in a timely fashion with your fiscal sponsor if you plan to undertake activities that might potentially count as lobbying activities!

Each fiscal sponsor will have its own ways of working with projects who wish to take on lobbying activities.

In general, for fiscally sponsored projects that do not have their own legal entity and the fiscal sponsor engages all of the project's independent contractors or employees, the lobbyist registration trigger must be analyzed together with all of the projects housed at the fiscal sponsor who are doing lobbying activities in the state.

Your account manager at your fiscal sponsor will be able to help you understand how they track the registration threshold.

IMPORTANT NOTE: In states where registration is required prior to lobbying, or very shortly after the registration threshold is reached, or periodic lobbyist disclosure is due shortly after the end of a reporting period, special procedures may need to be worked out in order to process your project's registration or reporting on time. You should connect with your account manager as soon as you begin planning any potential lobbying strategy!

Q: Are there exceptions to what counts as lobbying?

Yes! Certain types of lobbying activities do not by themselves trigger state, county, or local lobbyist registration.

The exceptions most relevant to nonprofit organizations are outlined below.

- **Various forms of public testimony:**

- **In-house employee testimony** – An employee testifying on behalf of your organization as their employer
- **Personal opinion** – An individual testifying on their own behalf
- **Legislative committee requested testimony** – Anyone giving testimony at the request of a legislative committee
- **Public record testimony** – Anyone appearing in a judicial proceeding or appearing in a proceeding or hearing that is a matter of public record
- **Drafting legislation:** The act of drafting potential legislation does not trigger registration (but lobbying a public official to support the proposed legislation you drafted would count towards the trigger)
- **Implementing administrative action:** Publicizing or assisting in the implementation of final administrative actions, or drafting regulations at the written request of an agency, do not count towards the threshold.

Q: How does this work together with federal IRS lobbying regulations?

All tax-exempt organizations must follow both federal tax law (regulated by the IRS) **and** any state and local lobbying laws that apply to their work.

The IRS rules regulate how much lobbying a nonprofit organization can do, while state and local regulations are transparency rules designed to help the public understand what funds are being spent to influence decision making and by whom. As a result, federal tax law rules related to lobbying and state lobbying regulations are quite different, and state lobbying regulations also vary greatly state to state.

In general, the IRS requires 501(c)(3) organizations to report on their annual Form 990 legislative lobbying at the federal, state, and local levels, but does not count as lobbying advocacy activities relating to executive branch or administrative officials at any level. There is no additional requirement for organizations or individuals to “register” with the IRS to report lobbying activities.

Nonprofits that are public charities under IRS exemption 501(c)(3), including grantmaking public charities like community foundations, can lobby within the generous limits allowed by federal tax law. The amount of lobbying is determined by either using the insubstantial part test or the 501(h) expenditure test.

See <https://bolderadvocacy.org/resource/public-charities-can-lobby-guidelines-for-501c3-public-charities-2/>

Organizations that are tax-exempt under 501(c)(4) (social welfare organizations), 501(c)(5) (labor organizations), and 501(c)(6) (trade associations) can do unlimited lobbying. See <https://bolderadvocacy.org/resource/being-a-player-a-guide-to-the-irs-lobbying-regulations-for-advocacy-charities/>

Your organization will need to ensure that you are keeping track of your lobbying staff time and your expenses in a way that works for both your IRS reporting, and for any required state or local reporting, since the information required in each regime will be different.

Note that there is also a federal law called the Lobbying Disclosure Act that requires some organizations to register and report their federal level lobbying activities. Organizations that have only occasional contacts at the federal level (having occasional meetings with members or staff or sending occasional letters to Congress) will not need to register under the LDA. The thresholds are designed to require only those organizations with substantial lobbying activities and expenses to file. For more information see https://bolderadvocacy.org/wp-content/uploads/2018/06/Understanding_the_Lobbying_Disclosure_Act.pdf

Q: Does supporting or opposing a ballot measure count as lobbying?

Arkansas state law provides for several kinds of citizen initiatives, including proposals to amend the state constitution and to enact proposed state statutes. If the proponents of the initiative get enough signatures, the proposed amendment or statute is placed on the ballot for voters to approve or reject, without any further action by the state legislature.

The legislature may also decide to place proposed state constitutional amendments, or proposed statutes, on the ballot for voter approval.

Once a ballot measure is on the ballot, activities supporting or opposing it are not regulated as a lobbying under Arkansas law (although the IRS does consider this activity to be lobbying). Instead, Arkansas regulates activity to support or oppose a ballot measure under the state's campaign finance laws.

Nonprofit organizations considering working on ballot measures in Arkansas (either working to get a measure on the ballot or supporting or opposing an existing measure) should seek advice on how to comply with any applicable state or local campaign finance reporting requirements.

Q: If we are required to register, how does the process work?

Arkansas has implemented a new online registration system that is much easier to use than the previous system. You can begin the registration process here: <https://ethics-disclosures.sos.arkansas.gov/public/IndividualLobbyistRegistration>

Information required for registration

The system will prompt you to enter the following information:

- **Type of registration** – Select “Individual Lobbyist” or “Firm” from the drop-down menu. If you select the “Firm” box you can register both your organization and your individual lobbyists together all on one form. This is often the best option for nonprofit organizations using their own in-house staff as lobbyists, since you can then also do all of your reporting on a single form as well.
- **Organizational contact information** – Use your organization's business contact information instead of a personal address or phone number, since this information will become public.
- **Name of form contact person** – List here the key contact person for your organization. This person will need to sign the form and get it notarized.
- **Types of entities to be lobbied** – the choices are
 - Members of the general assembly,
 - Public servants of state government, county government, municipal government
 - Public servants of other governmental bodies (e.g., school district, improvement district, public universities and colleges, etc.)
- **Names of individuals authorized to lobby for your organization** – If your organization is registering as a “Firm,” then you would list all of your staff who are authorized to lobby for you here.
- **Client/Employer** – Generally the only “Client/Employer” listed here will be your organization. Remember to use business, not personal, contact information, since this information will also become public. For the “Type of Business/Entity,” you can put “nonprofit corporation.”
- **Review & register** – Finally, you will review the information you previously entered. If it is correct, you click a box to acknowledge that you are affirming the information is true under penalty of perjury. After that, complete your registration by clicking the “Submit”

button at the bottom right of the page. Unlike the previous system, there is no need to send a notarized statement by regular mail.

Registration is good for one calendar year, and registered lobbyists must re-register by January 15 each year. Once registered, a lobbyist has a general duty to update their registration within ten days if there are any material changes to the information contained on the registration, or within three days for lobbyists of the General Assembly if changes happen when the legislature is in session.

Q: When are periodic lobbying reports due?

Registered lobbyists submit periodic reports on a quarterly schedule, within 15 days of the end of the quarter.

Lobbyists who lobby the state-level legislature must also file monthly legislative activity reports within 10 days of the end of the month while the General Assembly is in session.

The legislature meets for at least 60 days beginning in the January of odd-numbered years. Special sessions or extensions of the regular sessions can be called at any time.

If it works out that a lobbyist has filed all three monthly reports in a given quarter, then they will not need to submit a separate quarterly report for that quarter.

Registered lobbyists must file required reports even if they did not engage in any lobbying activity in the preceding reporting period, so your lobbyist should initially register for only the type or types of lobbying that they know they will be doing. If they later widen your activities, they can amend your registration.

Late fees escalate from \$25.00 per report to \$200 per report depending on how late the filing is made and if the same lobbyist has repeatedly submitted reports late.

Purposeful violations may be prosecuted as criminal offenses.

Q: What information do the periodic lobbying reports include?

In the periodic reports, you must aggregate your organizational advertising, postage, printing, and telephone, or other **external** lobbying expenditures that don't fit in one of the above categories, as well as expenditures made for entertainment, food, lodging, travel, living accommodations, or special events for the benefit of public officials and certain reimbursed travel and living expenses for your lobbyists. You will also need to itemize certain spending on public officials separately.

You do not need to count any internal office expenses other than those outlined above. You also do not need to report staff compensation on the periodic reports.

The form is structured for lobbyists who represent more than one client, but you will just report one set of aggregate expenses for your organization as the sole "Employer/Client."

Finally, at the end of the report, you must also disclose any business associations your lobbyists have with public officials or employees that you may lobby.

Q: What is considered a reportable "expenditure"?

As noted above, in the periodic reports, you will need to provide the aggregate dollar amount of expenditures on lobbying activity for the reporting period, broken out into ten categories.

The specific expenditure categories are:

- Advertising, such as the cost of a newspaper ad or TV or radio spot
- Postage – any use of postage in furtherance of direct or grassroots lobbying
- Printing – any printing done in furtherance of direct or grassroots lobbying
- Telephone expenses used in furtherance of direct or grassroots lobbying

FAQS

- Other (a catch-all category for expenditures made in furtherance of lobbying that don't fall into one of the preceding categories, but do **not** include compensation or any categories of overhead not listed above)
- Gifts made to public officials or their families – see “Gift ban” below for more advice on giving gifts to officials
- Entertainment of public officials
- Reimbursed food, lodging, or travel for lobbyists, or any expenditures on food, lodging, or travel made for the benefit of public officials
- Reimbursed living accommodations for lobbyists, or any expenditures on accommodations made for the benefit of public officials
- Special events expenditures, such as spending on tickets to sporting events or charity fundraisers for the benefit of public officials

Itemized expenditures: Some expenditures must also be itemized:

- Expenditures over \$40 for food or drinks with public officials or their families
- Expenditures over \$40 for items such as tickets to sporting events, hunting or fishing trips, entertainment or arts events, and charity fundraisers for the benefit of public officials or their families
- Loans, monetary promises, and lines of credit to government officials or employees over \$25 in value
- Any other gift to a public official, or their family, with a value of more than \$100
 - The Ethics Commission has provided informal guidance that gifts to covered officials should be reported even if they are not related to lobbying activity.

The Commission has a downloadable version of the report form, which is available at the “Lobbyist Activity Report” link here: <https://www.arkansasethics.com/forms-instructions/>

Reports are filed through the Secretary of State’s online portal, which is here: <https://ethics-disclosures.sos.arkansas.gov/login>.

Remember that you must also file activity reports for any local jurisdictions that you lobby. Generally, you will use the same report that you use for state-level lobbying, but you should contact the clerk in the local jurisdiction to ask how to make the filings there.

Audits and recordkeeping: The Ethics Commission regularly audits filers, so for that reason registered lobbyists are required to maintain records that document the information in the reports for four years.

Gift ban: The rules on gifts in Arkansas are relatively permissive. However, you are prohibited from giving gifts to certain people (senior government officials, for example), and if you do give there are relatively burdensome rules about how you have to report the gift to the receiver. To ease the compliance and reporting burden it’s often easier to refrain from giving any gifts as a general rule.

It is also important to note that regulations relating to lobbying expenditures almost always intersect in complicated ways with state and local ethics and “gift ban” laws. Those state and local rules often apply even if your organization has not triggered lobbyist registration, and may apply to a broader range of officials. You should be certain that you understand the intricacies of both sets of rules before giving any gifts to, or paying expenses for, any public officials at the state or local level.

Q: Do our organization’s donors need to be disclosed on any lobbying reports?

No.



Q: How are our lobbyists required to identify themselves while lobbying?

No, Arkansas does not require registered lobbyists to wear badges or otherwise identify themselves.

Q: Are there any other restrictions on lobbyists that we should be aware of?

Paying lobbyists contingency fees based on securing passage or defeat of legislation are prohibited.

Lobbyists and lobbyist's employers (i.e., your organization) are prohibited from making gifts to senior state officials.





Any lobbyist convicted of criminal violation of Arkansas ethics rules will be barred from lobbying for three years. Three such criminal convictions will result in a permanent ban from lobbying in Arkansas.

Case Study STUDENTS VOTE NOW

Students Vote Now is a hypothetical small 501(c)(3) advocacy organization considering being vocal about Bill 101 currently pending in the Arkansas House of Representatives

STUDENTS VOTE NOW IS CONSIDERING:

- Reaching out to its student constituents, via direct physical mailings, e-mails, and volunteer phone banking, in order to get the students to call their state house representative about the bill.
- Doing an in-person Lobby Day at the state capital about Bill 101 to meet with legislators, or alternatively arranging a virtual Zoom lobby event. The Lobby Day activity might potentially include renting a bus, buying T-shirts for the volunteer participants, and handing out some small swag type items from the organization to the legislators, or if done by Zoom, the purchase of an upgraded Zoom account.
- Testifying before a committee of the House of Representatives regarding the student perspective on Bill 101.
- Having an employee engage with the Mayor of Little Rock about a similar, but separate, local ordinance being considered.

ACTIVITY	LOBBYIST REGISTRATION/REPORTING REQUIREMENTS
 Student Engagement	<p>In Arkansas, the proposed student engagement activities are regulated grassroots lobbying. Students Vote Now will have to register as a lobbyist if the organization spends \$400 or more in a calendar quarter on these activities. As described, the costs of physical mailings will likely trigger registration.</p> <p>Student phone banking volunteers will not need to register, but any staff whose prorated compensation for lobbying (including other planned lobbying activities) is \$400 or more, should be added to the organizational "Firm" registration.</p>
 Lobby Day	<p>Lobby Day activities are regulated direct lobbying. At least one paid Students Vote Now staff person is almost sure to trigger registration, since the prorated compensation trigger is quite low for planning and carrying out such an event.</p> <p>Student volunteers attending the Lobby Day will not need to register.</p> <p>It is easier for Students Vote Now to give out information about the organization instead of swag, so it does not need to consider gift rules.</p>
 Committee Testimony	<p>Arkansas has an express exception to the lobbyist definition for an employee who testifies on behalf of their employer but does no other lobbying, so any employee who testified will not trigger registration based solely on their testimony. If they otherwise lobby, however, their prorated compensation, reimbursements, and related expenditures will all count towards the individual trigger threshold.</p>
 Mayor	<p>Lobbying local officials, such as the Mayor of Little Rock, is covered by the state lobbying law, and the same rules apply. Students Vote Now will need to file their registration form and their activity reports with the appropriate officials in Little Rock.</p>
Bottom Line	<p>As proposed, these activities will almost certainly trigger state-level lobbyist registration of both the organization and at least one staff member. It will be easiest for Students Vote Now to register as a "Firm," so that it can use only one form for registration and also report its own expenses all together as well.</p> <p>Remember that local lobbying is covered under Arkansas state law, and registration and activity report forms must be submitted both at the state and local level.</p>

ADDITIONAL RESOURCES

BOLDER ADVOCACY'S TECHNICAL HOTLINE:

Bolder Advocacy's free Technical Assistance Hotline team is always happy to help nonprofits and advocacy attorneys with more specific questions. You can contact Bolder Advocacy's team of experts by e-mailing advocacy@afj.org, or calling 866-NP-LOBBY (866-675-6229) during standard business hours.

ARKANSAS STATE RESOURCES:

- **Arkansas Ethics Commission**

The Arkansas Ethics Commission is the compliance and enforcement agency for Arkansas ethics laws. They make rules, provide guidance, and investigate misconduct related to lobbying. Their website is here: <https://www.arkansasethics.com/>

- **Arkansas Secretary of State**

The Arkansas Secretary of State receives and maintains registrations and periodic reporting at the state level. Their web site is here: <https://www.sos.arkansas.gov>

- **Full Text of Arkansas Lobbying Statutes**

The full text of the Arkansas state lobbying statute (Arkansas Code Title 21, Chapter 8) can be found here: <http://www.lexisnexis.com/hottopics/arcodet/>

Note that the site is not paywalled – Arkansas just uses Lexis as a vendor to maintain a web version of its statutes.

- **Full Text of Arkansas Lobbying Regulations**

The current full text of the Arkansas state lobbying regulations can be found as a link on this page <https://www.arkansasethics.com/guidance-for-lobbyists>

- **State Lobbyist Resources**

The Commission has a few resources available to help lobbyists available here: <https://www.arkansasethics.com/guidance-for-lobbyists/>

The Secretary of State's website has some additional resources available here: <https://www.sos.arkansas.gov/elections/for-ethics-filings>

- **Additional Questions**

Any questions about lobbyist registration and reporting can also be directed to the Commission at (501) 324-9600 or (800) 422-7773.

BOLDER ADVOCACY'S FEDERAL LAW RESOURCES:

While state and local laws regulate which lobbying activities require registration and reporting, the IRS also regulates how much lobbying a 501(c)(3) tax-exempt organization is allowed to do, including at the state and local levels. The way the IRS counts lobbying will almost always be different than how state and local laws count it, and organizations are urged to review Bolder Advocacy's federal law resources to ensure all IRS compliance obligations are being met. See: <https://bolderadvocacy.org/resource/being-a-player-a-guide-to-the-irs-lobbying-regulations-for-advocacy-charities/>



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