**Section 560.310 Categorizing Expenditures**

a) *Expenditures attributable to lobbying officials shall be listed and reported according to the following categories:*

1) *travel and lodging on behalf of others, including, but not limited to, all travel and living accommodations made for or on behalf of State officials during sessions of the General Assembly;*

2) *meals, beverages and other entertainment;*

3) *gifts;*

4) gifts on the basis of personal friendship;

5) *honoraria.*

NOTE: Public Act 89-405 added Section 2-110 of the Governmental Ethics Act [5 ILCS 420/2-110] to prohibit members of the General Assembly from accepting any honorarium. This amendment to the Governmental Ethics Act applies only to members of the General Assembly and contains no similar prohibition with respect to the acceptance of honoraria by other officials;

6) *any other thing or service of value not listed under* subsections (a)(1) through (5), *setting forth a description of the expenditure*. (Section 6(b-2) of the Act)

b) *The report shall itemize each individual expenditure or transaction and shall include the name of the* lobbyist, *the name of the official on whose behalf the expenditure was made, the name of the client on whose behalf the expenditure was made,* if applicable, *the total amount of the expenditure, a description of the expenditure,* the seller, *purveyor* or other provider *to whom the expenditure was made (including the address or location of the expenditure)*, *the date on which the expenditure occurred and the subject matter of the lobbying activity, if any*. *For those expenditures made on behalf of a client, if the client is a client registrant, the report shall also include the name and address of the client or clients of the client registrant and the official or officials on whose behalf the expenditures ultimately were made*. (Section 6(b) of the Act) For purposes of expenditure reporting, the address of an expenditure may be listed as a landmark, if applicable. If there is no subject matter pertaining to the lobbying activity in connection with an expenditure, the term "goodwill" should be reported as the subject matter. Allocation is permitted for determining the itemization threshold (see Section 560.315).

c) Client Information

1) Subject to the qualifications in subsection (c)(2), the semi-monthly report shall include the names and addresses of all the clients and clients of client registrants required to be identified under Section 6(b) of the Act, together with an itemized description for each client of the following:

A) lobbying regarding executive action, including the name of any executive agency lobbied and the subject matter;

B) lobbying regarding any legislative action, including the General Assembly and any other agencies lobbied and the subject matter;

C) lobbying regarding administrative action, including the agency lobbied and the subject matter.

2) Registrants who made no reportable expenditures during a reporting period shall file a report stating that they had no expenditures. If, however, changes in lobbying activities that are reportable under Section 5 of the Act have taken place, a registrant shall amend its registration pursuant to Section 560.220.

(Source: Amended at 38 Ill. Reg. 8401, effective April 3, 2014)