

[TAB 1]

Complaint 26-10-CD,
Constant v. Taylor

Presented By:

Kim Stone, Campaign Disclosure Coordinator

BEFORE THE ALASKA PUBLIC OFFICES COMMISSION

Christopher Constant,	)	
	)	
Complainant,	)	
	)	
vs.	)	Case No. 26-10-CD
	)	
Treg Taylor,	)	
	)	
Respondent.	)	

PROPOSED CONSENT AGREEMENT

I. SUMMARY OF PROCEEDINGS LEADING TO CONSENT AGREEMENT

A. Parties

The parties to this Proposed Consent Agreement are Tregarrick “Treg” Taylor (Respondent) and the Alaska Public Offices Commission staff (“APOC staff”).

B. Complaint

The parties enter into this Proposed Consent Agreement regarding complaint 26- 10- CD filed by Christopher Constant, relating to Respondent’s 2026 campaign for Governor.¹ The complaint alleges Respondent did not “disclose in detail” all services rendered by several businesses that provided consulting services to Respondent’s campaign, as required by campaign disclosure law.² The complaint identifies \$187,164.19 in expenditures to businesses 1892, LLC (\$103,509.90), Fulcrum Intel (\$17,234.30), Sugarhouse Strategies (\$26,419.99), and Evan Lee (\$40,000), which Respondent described primarily as “retainers” and without the further detail required by law.

In his Response to Complaint, through counsel Richard Moses, Respondent provided that he was “in the process of amending the reports relevant to the Complaint” and requested to enter into a Consent Agreement to resolve the matter.³

¹ [Complaint](https://aws.state.ak.us/ApocReports/Paper/Download.aspx?ID=27907), <https://aws.state.ak.us/ApocReports/Paper/Download.aspx?ID=27907>.

² 2 AAC 50.321(d).

³ [Response to Complaint](https://aws.state.ak.us/ApocReports/Paper/Download.aspx?ID=28189), <https://aws.state.ak.us/ApocReports/Paper/Download.aspx?ID=28189>.

C. Intent of the Agreement

This Proposed Consent Agreement intends to resolve all pending matters related to complaint 26-10-CD. The Parties understand this Proposed Consent Agreement is not effective unless and until it is approved by the Alaska Public Offices Commission.

II. BACKGROUND FACTS AND ANALYSIS OF ALLEGATIONS

Respondent was a candidate for governor in the 2026 State Primary Election and is a current candidate in the 2026 State General Election.

A. Expenditures to Campaign Vendors

In his year-start⁴ and 30-day primary reports,⁵ Respondent reported expenditures to campaign vendors 1892, LLC (totaling \$103,509.90), Fulcrum Intel (totaling \$17,234.30), Sugarhouse Strategies (totaling \$26,405.99),⁶ and Evan Lee (totaling \$40,000).

Alaska campaign disclosure law requires candidates to report expenditures incurred by their campaigns. For expenditures to vendors who provide general campaign goods and services, 2 AAC 50.321(a)(5) requires a candidate to report certain administrative details and describe “the purpose of the expenditure.”⁷ However, when a candidate makes expenditures to an advertising agency or to a business providing campaign consultation or management services, the candidate must provide additional details explaining the expenditure. Specifically, 2 AAC 50.321(d) requires a candidate to outline “in detail all services rendered, including the name of each business from which campaign goods or services were purchased or subcontracted or media advertising placed, and the amount of the expenditure.”⁸

⁴ [Year-start report](https://aws.state.ak.us/ApocReports/Common/View.aspx?ID=49192&ViewType=CD), <https://aws.state.ak.us/ApocReports/Common/View.aspx?ID=49192&ViewType=CD>, filed February 17, 2026.

⁵ [30-day primary report](https://aws.state.ak.us/ApocReports/Common/View.aspx?ID=50323&ViewType=CD), <https://aws.state.ak.us/ApocReports/Common/View.aspx?ID=50323&ViewType=CD>, filed July 20, 2026.

⁶ The \$26,405.99 sum includes seven expenditures denoted only as “retainers” and also a \$405.99 expenditure described as “(f)undraising (e)mail” but not a \$14.00 entry identified as for “Instagram verification,” as the latter provides sufficient description for the expenditure.

⁷ AS 15.13.040(a)(1)(A); 2 AAC 50.321(a)(5).

⁸ 2 AAC 50.321(d) (emphasis added).

Respondent, on his year-start and 30-day reports, disclosed no details of the services provided by any of the businesses identified in the complaint, instead describing them primarily as “retainers,” and occasionally as “research,” as follows:

Year-start report:⁹

10/03/2025	Electronic Funds Transfer	1892 PO Box 1832 Gallitin, Tennessee 37066	Oct Retainer	\$5,000.00
10/03/2025	Electronic Funds Transfer	Sugarhouse Strategies P.O. Box 522052 SLC, Utah 84152	Oct Retainer	\$4,000.00
11/19/2025	Electronic Funds Transfer	1892 PO Box 1832 Gallitin, Tennessee 37066	Nov Retainer and travel reimbursement	\$5,467.04
11/19/2025	Electronic Funds Transfer	Fulcrum Intel 1230 2nd St Nashville, Tennessee 37210	Research	\$17,234.30
12/01/2025	Electronic Funds Transfer	1892 PO Box 1832 Gallitin, Tennessee 37066	Dec Retainer	\$5,000.00
12/01/2025	Electronic Funds Transfer	Sugarhouse Strategies PO Box 522052 SLC, Utah 84152	Dec Retainer	\$4,000.00
01/02/2026	Electronic Funds Transfer	Sugarhouse Strategies P.O. Box 522052 SLC, Utah 84152	Jan Retainer	\$4,000.00
01/06/2026	Electronic Funds Transfer	1892 PO Box 1832 Gallitin, Tennessee 37066	Jan Retainer	\$7,500.00

30-day primary report:¹⁰

02/02/2026	Electronic Funds Transfer	1892 PO Box 1832 Gallitin, Tennessee 37066	Feb Retainer	\$7,500.00
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⁹[Year-start report](https://aws.state.ak.us/ApocReports/Common/View.aspx?ID=49192&ViewType=CD), <https://aws.state.ak.us/ApocReports/Common/View.aspx?ID=49192&ViewType=CD>, filed February 17, 2026.

¹⁰ [30-day primary report](https://aws.state.ak.us/ApocReports/Common/View.aspx?ID=50323&ViewType=CD), <https://aws.state.ak.us/ApocReports/Common/View.aspx?ID=50323&ViewType=CD>, filed July 20, 2026.

02/02/2026	Electronic Funds Transfer	Sugarhouse Strategies P.O. Box 522052 SLC, Utah 84152	Feb Retainer	\$4,000.00
03/02/2026	Electronic Funds Transfer	Sugarhouse Strategies P.O. Box 522052 SLC, Utah 84152	March Retainer	\$6,000.00
03/19/2026	Electronic Funds Transfer	1892 PO Box 1832 Gallitin, Tennessee 37066	Research	\$30,045.00
03/31/2026	Electronic Funds Transfer	1892 PO Box 1832 Gallitin, Tennessee 37066	March Retainer	\$7,500.00
03/31/2026	Electronic Funds Transfer	Lee, Evan 1320 12 th Street Huntington, West Virginia 25701	March Retainer	\$10,000.00
04/02/2026	Electronic Funds Transfer	Sugarhouse Strategies P.O. Box 522052 SLC, Utah 84152	April Retainer	\$2,000.00
04/03/2026	Electronic Funds Transfer	1892 LLC PO Box 1832 Gallitin, Tennessee 37066	April Retainer	\$9,023.82
05/05/2026	Electronic Funds Transfer	Sugarhouse Strategies P.O. Box 522052 SLC, Utah 84152	May Retainer	\$2,000.00
05/26/2026	Electronic Funds Transfer	Lee, Evan 1320 12 th Street Huntington, West Virginia 25701	May Retainer	\$10,000.00
05/27/2026	Electronic Funds Transfer	1892 LLC PO Box 1832 Gallitin, Tennessee 37066	May Retainer	\$7,500.00
06/15/2026	Electronic Funds Transfer	Lee, Evan 1320 12 th Street Huntington, West Virginia 25701	June Retainer	\$10,000.00
06/16/2026	Electronic Funds Transfer	1892 LLC PO Box 1832 Gallitin, Tennessee 37066	June Retainer	\$9,259.64

07/07/2026	Electronic Funds Transfer	1892 LLC PO Box 1832 Gallatin, Tennessee 37066	July Retainer	\$9,714.40
07/08/2026	Electronic Funds Transfer	Lee, Evan 1320 12 th Street Huntington, West Virginia 25701	July Retainer	\$10,000.00

All of the identified descriptions were insufficient under campaign disclosure rules, rendering Respondent’s year-start and 30-day reports incomplete.¹¹ Respondent agrees to amend the reports with full descriptions of the expenditures, compliant with 2 AAC 50.321(d) and the guidance attached to this agreement as Exhibit 1, within 5 days of the Commission’s approval of this Proposed Consent Agreement.¹²

B. Expenditures to Law Firms

The complaint additionally asserts campaign disclosure violations against Respondent for failing to provide details of expenditures to two law firms. As a law firm is not “a business that provides campaign consultation or management services,” Respondent did not need to “disclose in detail all services rendered.”¹³ APOC staff recommends the Commission dismiss the allegation.

C. Campaign Treasurer

The complaint also names Respondent’s campaign treasurer Donald Handeland as a respondent and party to the complaint. APOC staff is unaware of authority, under the circumstances presented in this matter, that would recognize a campaign treasurer as party to a complaint. Under AS 15.13.060(f), the candidate is responsible for the campaign

¹¹ The complaint does not include allegations of disclosure violations relating to Respondent’s 7-day primary report; that report had not yet become due when the complaint was filed. APOC staff nonetheless recommends Respondent review his reporting to ensure all expenditures “made to an advertising agency or to an individual or business that provides campaign consultation or management services . . . disclose in detail all services rendered” in any reports filed subsequent to this complaint.

¹² The APOC guidance, sent to candidates on February 6, 2026 and again on July 19, 2026, describes campaign disclosure requirements when candidates make expenditures to businesses providing consultation or management services, and includes examples of how these expenditures should be reported.

¹³ 2 AAC 50.321(d).

treasurer's performance, and any acts of the treasurer are attributable to the candidate.¹⁴ APOC's staff investigation and this Proposed Consent Agreement follow this understanding and proceeds only against the candidate Treg Taylor as Respondent.

D. Deputy Treasurers

In reviewing the issue related to Respondent's treasurer, APOC staff noted that Respondent's registration form, most recently amended on September 8, 2026,¹⁵ failed to report addresses for any of the campaign's deputy treasurers, as required by law.¹⁶ Respondent agrees to bring the registration into compliance with AS 15.13.060(f) within 5 days of the Commission's approval of this Proposed Consent Agreement.

III. MAXIMUM POTENTIAL CIVIL PENALTIES

The maximum civil penalty for failing to timely file complete and accurate year-start and 30-day reports is \$50 per day for each day the violation continues.¹⁷ Tolling the running of penalties for allegations as of the day that complaint was filed July 27, 2026 results in a maximum civil penalty of **\$8,350**.

Report	Dates of Violation	Penalty days	Maximum penalty	2 AAC 50.855 assessment
Year-start	2/17/26 – 7/27/26	160 (\$50/day)	\$8,000	\$2,000
30-day primary	7/20/26 – 7/27/26	7 (\$50/day)	\$350	\$175
		Total	\$8,350	\$2,175

¹⁴ AS 15.13.060(f): The candidate is responsible for the performance of the campaign treasurer, and any default or violation by the treasurer also shall be considered a default or violation by the candidate if the candidate knew or had reason to know of the default or violation.

¹⁵[Candidate Registration Form](#),

<https://aws.state.ak.us/ApocReports/Common/View.aspx?ID=8504&ViewType=CR>.

¹⁶ AS 15.13.060(e): A campaign treasurer may appoint as many deputy campaign treasurers as necessary. The candidate shall file the names and addresses of the deputy campaign treasurers with the commission.

¹⁷ AS 15.13.390(a)(1).

IV. MITIGATION CRITERIA

When APOC staff assesses a penalty, the starting point for calculating the penalty is 2 AAC 50.855. Here, the regulation enables staff to reduce the maximum statutory assessment for Respondent's incomplete year-start report to 25% of the maximum (from \$8,000 to \$2,000) because it was his first election cycle and first reporting error related to campaign disclosures.¹⁸ Additionally, because this was Respondent's first election cycle, staff is able to reduce the maximum penalties for his 30-day primary reports by 50%, from \$350 to \$175.¹⁹

Once the statutory assessment is calculated under 2 AAC 50.855, APOC staff may consider mitigation criteria to reduce the penalty. Here, Respondent's "good filing history" and status as an "inexperienced filer" as it relates to campaign disclosure reporting warrant up to a 50% reduction in the \$2,175 assessed penalty, to \$1,087.50.²⁰

The penalty may also be reduced if the penalty is significantly out of proportion to the degree of harm suffered by the public for not having the information.²¹ A civil penalty is considered significantly out of proportion if it exceeds the value of the transactions insufficiently reported.²² Here, the assessed civil penalty of \$1,087.50 does not exceed the \$187,164.19 value of transactions Respondent incompletely disclosed, and a reduction on this basis is not warranted.

Considering the above noted factors, for the penalties associated with Respondent's 2026 reporting, Respondent agrees to a total penalty to \$1,087.50.

V. TERMS OF PROPOSED CONSENT AGREEMENT

APOC Staff and Respondent agree to a proposed consent agreement in which:

1. The above facts and conclusions are acknowledged.

¹⁸ 2 AAC 50.855(b)(2)(B). APOC considers this election cycle to be functionally Respondent's first, in light of the time elapsed since Respondent was last a candidate in 2016.

¹⁹ 2 AAC 50.855(b)(2)(C).

²⁰ 2 AAC 50.865(a)(1)(A)-(B).

²¹ 2 AAC 50.865(b)(5).

²² *Id.*

2. Respondent will pay a penalty of **\$1,087.50** within 30 days of the date of approval of this agreement.

3. Respondent will amend his reports within five days of the date of approval of this agreement to comply with campaign disclosure law at 2 AAC 50.321(d) and consistent with APOC guidance attached as Exhibit 1 to this agreement. Respondent will also amend his registration to comport with AS 15.13.065(e) by filing the names and addresses of all deputy campaign treasurers.

The parties also agree the Commission's investigation and adjudication costs will not be imposed because the matter did not involve extensive investigation or other pre-hearing discovery costs, and because Respondent cooperated in the resolution of the matter.

This proposed agreement is subject to approval by the Commission.

Dated:	<u>09-23-2026</u>	By:	<u>Tregarrick Taylor</u> Treg Taylor Respondent
Dated:	<u>September 24, 2026</u>	By:	<u>Heather R. Hebdon</u> Heather Hebdon, Executive Director Alaska Public Offices Commission

From: [Whitlock, John G \(DOA\)](#)
To: [Whitlock, John G \(DOA\)](#)
Cc: [Stone, Kim S \(DOA\)](#); [Pearson, Mackenzie R \(DOA\)](#)
Subject: A Message from APOC: Reporting expenditures to advertising agencies and for campaign consultation services / 2 AAC 50.321(d)
Date: Sunday, July 19, 2026 1:18:45 PM
Attachments: [Examples advertising consulting expenses.pdf](#)

Dear Candidates, chairpersons, treasurers:

First, thank you all for your conscientious and continued efforts to comply with Alaska campaign disclosure requirements. Rest assured, your efforts and courtesy are appreciated by APOC staff.

As you may be aware, a recurring issue (and subject of numerous public complaints) in the past year has been the **reporting of expenditures made to advertising agencies and businesses providing campaign consultation or management services** under [2 AAC 50.321\(d\)](#). Unlike general expenditures under [2 AAC 50.321\(a\)\(5\)](#) (which require only a description of “purpose”), expenditures under [.321\(d\)](#) require filers to:

“disclose in detail all services rendered, including the name of each business from which campaign goods or services were purchased or subcontracted or media advertising placed, and the amount of the expenditure.”

This means that if you are reporting an expenditure to an advertising agency or business providing campaign consulting or management services, you will violate campaign disclosure regulation 2 AAC 50.321(d) if your expenditure description does not explain all services that vendor is providing, in detail. You must additionally disclose any subcontractors the business engaged on behalf of your campaign and where it placed media advertising.

As our 2026 campaign cycle gets into full swing, APOC staff felt this reminder might be helpful.

If your campaign or group has been leaving out .321(d) details, please amend your reports to bring them into compliance and make sure to include the required information in future reports.

For more in-depth information, including examples of how .321(d) expenditures can be reported and how to distinguish between general and .321(d) expenditures, please see the attached document.

John Grover Whitlock

Paralegal

Alaska Public Offices Commission

2221 E. Northern Lights Blvd., Rm. 128

Anchorage, Alaska 99508

Phone: (907) 276-4176

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An example of expenditure reporting for campaign consultation services:

[date]	<i>Sourdough Public Relations</i>	\$25,000
	○ general account management and campaign strategy ○ graphic design services for campaign logo and digital ads ○ placement of digital ads on <i>Facebook</i> and <i>Instagram</i> ○ printing services for campaign signs from <i>Fireweed Print Company</i> ○ content creation for radio ads ○ placement of radio ads on <i>KQRS</i>, <i>WRBC</i>, and <i>WBRX</i> ○ creation of images and written content for text messages ○ print ad content creation and placement in <i>The Capitol Reader</i> ○ OTT internet-based video content and CTV ads, placed through subcontractors <i>YouTube</i>, <i>Netflix</i>, and <i>Amazon Prime Video</i>.	

Other advertising or consulting services may be less comprehensive but still involve advertising services and subcontractors under [2 AAC 50.321\(d\)](#). APOC recognizes that services such as digital voter outreach, internet-based content delivery, texting, and other digital marketing services may not fit neatly within .321(d) parameters. But describing the services simply as “advertising” or “digital ads” does not provide the heightened level of detail .321(d) requires. **If the vendor you paid in turn pays a third party to run the messaging, .321(d) requires you to name that third party** (“the name of each business from which campaign goods or services were purchased or subcontracted or media advertising placed”). Examples of expenditure reporting for various digital services might be:

[date]	<i>Get The Vote Advertising LLC</i>	\$2,000
	○ Geotargeted voter data ad placement ○ Programmatic digital advertising through pre-roll, display banner, or connected TV, placed by <i>StackAdapt</i>.	
[date]	<i>Valley Media Company</i>	\$3,000
	○ Digital Advertising for social media (<i>Facebook</i>, <i>Instagram</i>), video CTV, and targeted display, placed through <i>XYZ Digital, LLC</i>. ○ direct distribution of digital ads to targeted mobile devices.	
[date]	<i>Anchorage Political Consulting Group</i>	\$4,500
	○ Digital ads including Roku OneView (programmatic CTV, online video, and display) placed through <i>Willow Media</i>.	

If you don't have placement or subcontractor information or don't see it on your account statement or vendor's invoice, the campaign consultant or advertising agency you hired likely can provide it. Again, simply listing "advertising" or "digital ads" for .321(d) expenditures will rarely meet .321(d)'s requirements. The regulation requires a detailed description of the services performed by the subcontractor, including whether the agency or consulting firm "created the ads, directly distributed them, arranged placement on another entity's website or app, or provided some combination of these services," and the name of any business it paid to do so. [Final Order on Reconsideration](https://aws.state.ak.us/ApocReports/Paper/Download.aspx?ID=27247), <https://aws.state.ak.us/ApocReports/Paper/Download.aspx?ID=27247>, *Widney v. McCabe*, 25-01-CD (September 22, 2025), p. 4.

Please note, however, that not every expenditure for campaign messaging or communications will fall within .321(d). Where a vendor does not provide campaign consultation or management services or the services of an advertising agency, your reporting need only provide the "purpose" for these general expenditures pursuant to .321(a)(5). For example:

- A filer pays *Redoubt Design Services* to create a campaign ad. Next, the filer places the ad directly with a single media entity – whether *Facebook*, a *radio station*, a print ad in a *newspaper*, etc. Neither the design business nor the business that runs the messaging is providing .321(d) services; the filer simply reports each expenditure pursuant to [2 AAC 50.321\(a\)\(5\)](#) and states its purpose.

If your campaign or group has been leaving out .321(d) details, please amend your reports to bring them into compliance and make sure to include the required information in future reports.

CERTIFICATE OF SERVICE:I hereby certify that on this date, I caused a true and correct copy of the foregoing to be delivered to:

Richard Moses
Birch Horton Bittner & Cherot
510 L Street, Suite 700
Anchorage, AK 99501
rmoses@bhb.com

☒ Email
☒ U.S. Mail

Donald Handeland
8709 Plumas Circle
Eagle River, AK 99577
donald@handeland.us

Christopher Constant
133 E. Harvard Ave
Anchorage, AK 99501
aktransparency@gmail.com

☒ Email
☒ U.S. Mail

Cari Rousselle

09/24/2026

Signature

Date



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

Department of Administration

ALASKA PUBLIC OFFICES COMMISSION

2221 E. Northern Lights Blvd., Rm. 128
Anchorage, AK 99508-4149
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www.doa.alaska.gov/apoc

September 25, 2026

Via Email and certified mail

Tregarick Taylor
Richard Moses
Birch Horton Bittner & Cherot
510 L Street, Suite 700
Anchorage, AK 99501
rmoses@bhb.com

RE: Commission Meeting Notice

Dear Mr. Taylor, Mr. Moses:

The Commission will consider the enclosed proposed Consent Agreement in the matter *Constant v. Taylor*, 26-10-CD at a Special Commission meeting at **9:30 a.m. on Tuesday, October 6, 2026**. The meeting will take place at the offices of the Alaska Public Offices Commission located at 2221 E. Northern Lights Boulevard, Room 128, in Anchorage, Alaska, by telephone (1-907-202-7104, Conference ID: 133 537 561#), or remotely via [Microsoft Teams](#) (Meeting ID: 249 420 002 013 246, Passcode: Zc3Cb3Ju).

If you do not attend the meeting, staff will send you a final order notifying you of the Commission's decision.

If you have any questions, please contact our office.

ALASKA PUBLIC OFFICES COMMISSION

KIM STONE

Kim Stone
Campaign Disclosure Coordinator

Encl: Consent Agreement

cc: Christopher Constant

CERTIFICATE OF SERVICE: I hereby certify that on this date, I caused a true and correct copy of the foregoing to be delivered to:	
Richard Moses Birch Horton Bittner & Cherot 510 L Street, Suite 700 Anchorage AK 99501 rmoses@bhb.com	☒ Email ☒ Certified Mail
Christopher Constant 133 E. Harvard Ave Anchorage, AK 99501 aktransparency@gmail.com	☒ Email ☒ U.S. Mail

Cari Rousselle 09/25/2026

Signature

Date