

224. Requirements of Election Reports. (a) *Contents.* The statement or report shall be a full, true and itemized statement in writing, subscribed and sworn to by the treasurer, political agent or candidate before an officer authorized to administer oaths, setting forth in detail all contributions received and expenditures made including all moneys or other valuable thing or things contributed to him and expended or promised by him to aid and promote, or in any way in connection with his nomination or election, or both, as the case may be, or for other political purposes in connection with the election of any other person at said election, and all existing unfulfilled promises or liabilities in that connection remaining uncanceled and in force at the time such statement is made, whether such expenditures, promises or liabilities were made or incurred before, during or after such election, and showing the dates when, the person to whom, and the purposes for which each and all of said sums or valuable things were contributed, paid, expended or promised or said liabilities incurred. Such statement shall also set forth that the same is as full and explicit as the affiant is able to make it.

(b) *Boards of Supervisors; Clerks of Court.* It is hereby made the duty of the Supervisors of Elections, within three days after certification to them of any nomination for any office to certify to the clerk of the Circuit Court of their county or the clerk of the Circuit Court of Baltimore City, as the case may be, the names and addresses of all candidates nominated for offices within their respective counties, or the City of Baltimore, as the case may be, together with the names of the offices for which each is nominated. The said clerk of the Circuit Court shall, thereupon, furnish to all candidates a blank form upon which to make the statement required by this section.

(c) *Commission or Certificate of Election.* No person shall be deemed elected to any public office under the laws of this State, or enter upon the duties thereof, or receive any salary or emoluments therefrom until he shall have filed the statement provided for in this section; and no officer authorized by the laws of this State to issue commissions or certificates of election shall issue a commission or certificate of election to any person claiming to be elected to any such office, until a copy of such statement as aforesaid shall have been made, verified and filed by such person with such officer.

(d) *Failure to File Statement.* Ten days after the period prescribed by Section 223 for the filing of a statement or report shall have expired the officer with whom the same is therein required to be filed shall notify the proper prosecuting officer of his county or Baltimore City, as the case may be, of the failure to file such statement on the part of any treasurer, political agent or candidate and within fifteen days thereafter such prosecuting officer shall proceed to prosecute for such offense.

(e) *Time to be Mandatory.* The provisions of this section, including the provisions of Section 223 with respect to the time of filing said reports, shall be mandatory and not directory.

225. Perjury. Any wilfully false statement or entry made by any candidate for office, treasurer, or political agent, or by any member or officer of any political committee, in any statement or account under oath required by this Article, shall constitute the crime of perjury, and be punished as such according to the laws of this State.