

in subsection (a) (3) above is filed, six months after the election; and

(5) If A CASH BALANCE EXISTS OR IF any unpaid bills or deficits remain to be paid [at the time] AS OF THE END OF THE PERIOD FOR WHICH the report or statement in subsection (a) (4) above is filed, one year after the election; AND

(6) IF A CASH BALANCE EXISTS OR IF ANY UNPAID BILLS OR DEFICITS REMAIN TO BE PAID AS OF THE END OF THE PERIOD FOR WHICH THE REPORT OR STATEMENT IN SUBSECTION (A) (5) ABOVE OR ANY SUBSEQUENT REPORT OR STATEMENT IS FILED, ANNUALLY ON THE ANNIVERSARY OF THE ELECTION UNTIL NO CASH BALANCE, UNPAID BILL, OR DEFICIT REMAINS.

(b) It is the responsibility of the candidate and treasurer, jointly AND SEVERALLY, if it is the statement of a candidate, [or] AND the chairman and treasurer, jointly AND SEVERALLY, [of any committee] IF IT IS THE STATEMENT OF A COMMITTEE, to file [and they shall file such report or statement] ALL REPORTS OR STATEMENTS in full and accurate detail.

(c) The CHAIRMAN AND THE treasurer of any State or local central committee [or] AND the CHAIRMAN AND THE treasurer of any political committee which continues in existence from year to year, excluding the CHAIRMEN AND treasurers of political clubs, shall file the report or statement of contributions and expenditures as prescribed in ACCORDANCE WITH § 26-12 of this article with the State Administrative Board of Election Laws [by no later than noon on the seventh day preceding and the thirtieth day following any election.] AT EACH OF THE TIMES AND FOR THE RESPECTIVE PERIODS SPECIFIED IN SUBSECTION (A) OF THIS SECTION.

(d) [All] THE CHAIRMEN AND THE TREASURERS OF ALL other committees shall file the report or statement of contributions AND EXPENDITURES, AS PRESCRIBED IN ACCORDANCE WITH §26-12 OF THIS ARTICLE, [according to] AT EACH OF the times AND FOR THE RESPECTIVE PERIODS specified in subsection (a) of this section. [Such] THIS report or statement shall be filed with [the board of that county or Baltimore City in which the greatest number of its members or contributors resident in the State may reside and in addition, a duplicate copy shall be filed with the State Administrative Board of Election Laws if there are members or contributors residing in more than one county, in Baltimore City and another county or in another state.];

(1) THE LOCAL BOARD OF THE COUNTY OR BALTIMORE CITY AT WHICH A CANDIDATE SUPPORTED OR OPPOSED BY A