

prescribed by the State Administrative Board of Election Laws. If he does not in fact receive contributions or make expenditures of \$100 or more, no further reports need be filed pursuant to this section. The affidavit shall be filed not later than the date by which the first report is due. If at any time the cumulative contributions to or expenditures by a candidate who has filed such an affidavit equal or exceed \$100, he and his treasurer shall thereafter file all reports required by this section and failure to do so constitutes a failure to file and the commission of a misdemeanor subject to the penalties prescribed in § 26-20.

(d) 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, at each of the times and for the respective periods specified in subsection (a) of this section. EACH REPORT, FILED IN ACCORDANCE WITH PARAGRAPHS (1) AND (2) BELOW, SHALL BE FILED IN DUPLICATE. This report or statement shall be filed with:

(1) The local board of the county or Baltimore City at which a candidate supported or opposed by a committee has filed his certificate of candidacy; and

(2) The local board of the county or Baltimore City in which the committee has promoted the success or defeat of a local principle or local proposition submitted to a vote at an election only in that county or Baltimore City; and

(3) The State Administrative Board of Election Laws if a candidate supported or opposed by a committee has filed his certificate of candidacy with the State Administrative Board of Election Laws; and

(4) The State Administrative Board of Election Laws if the committee has promoted the success or defeat of a political party, statewide principle, statewide proposition, or other principle or proposition submitted to a vote at an election in a county or Baltimore City and all or part of another county or counties; and

(5) The local board of the county or Baltimore City and the State Administrative Board of Election Laws if the committee supported or opposed candidates filing their certificates of candidacy with both the local board and the State Administrative Board of Election Laws; and

(6) The local board and the State Administrative Board of Election Laws if the committee has promoted the success or defeat of a local principle or local proposition submitted to a vote at an election in that county or Baltimore City and has promoted the success or defeat of a political party, statewide principle, statewide proposition,