

(4) A common trust fund or a trust which forms part of a pension or profit sharing plan which has more than 25 participants and which has been determined by the Internal Revenue Service to be a qualified trust under §§ 401 and 501 of the Internal Revenue Code of 1954.

(o) "General Assembly" includes any member, committee or subcommittee of the General Assembly or of the Legislative Policy Committee.

(p) "Gift" means the transfer of anything of economic value regardless of the form without adequate and lawful consideration. "Gift" does not include the solicitation, acceptance, receipt, or regulation of political campaign contributions regulated in accordance with the provisions of Article 33, §§ 26-1 et seq. of this Code, or any other provision of State law regulating the conduct of elections or the receipt of political campaign contributions.

(q) "Immediate family" means spouse and dependent children.

(r) "Legislative action" means introduction, sponsorship, consideration, debate, amendment, passage, defeat, approval, veto, or any other official action or nonaction on any bill, resolution, amendment, nomination, appointment, report, or any other matter pending or proposed in a committee or subcommittee in either house of the General Assembly, or any matter which is within the official jurisdiction of the General Assembly, the Legislative Policy Committee or any committee or subcommittee thereof, or any legislative bill pending or presented to the Governor for signature or veto.

(s) "Lobbyist" means any person who, within a reporting period, in the presence of any official or employee in the legislative or executive branch has communicated with that official or employee for the purpose of influencing any legislative action, and who, for that purpose and exclusive of the personal travel or subsistence expenses of that person or representative of that person, either incurs expenses of \$100 or more or receives \$500 or more as compensation, or any person who expends a cumulative value of \$100 or more during a reporting period on one or more officials or employees in the executive branch for meals, beverages, special events or gifts in connection with or with the purpose of influencing executive action.

(t) "Lobbying" means the performing of any act requiring registration.

(u) "Local official" means:

(1) Any official, officer or employee of a county, the City of Baltimore, or an incorporated municipality, including members or employees of a board of license commissioners, determined by the governing body of that jurisdiction to be