

(1) No later than the fourth Tuesday immediately preceding any primary election; and

(2) No later than the second Friday immediately preceding any election which shall be complete through and including the preceding Sunday; and

(3) No later than the third Tuesday after the general election; and

(4) 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 paragraph (3) of this subsection is filed, six months after the general election; and

(5) 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 paragraph (4) of this subsection is filed, one year after the general 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 paragraph (5) of this subsection or any subsequent report or statement is filed, annually on the anniversary of the general election until no cash balance, unpaid bill, or deficit remains; and

(7) If a cash balance or outstanding debts or deficits were reflected on the last preceding report, but have all been eliminated by the date on which the next report is due, then a report clearly marked as "final" shall be filed on or before such date showing all transactions since the last report; and

(8) If a candidate does not intend to receive contributions or make expenditures of \$300 or more, exclusive of his filing fee, he and his treasurer may jointly execute an affidavit to that effect on a form prescribed by the State Administrative Board of Election Laws. If he does not in fact receive contributions or make expenditures of \$300 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 \$300, 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 of this article.

(b) It is the responsibility of the candidate and treasurer, jointly and severally, if it is the statement of a candidate, and the chairman and treasurer, jointly and severally, if it is the statement of a committee, to file all reports or statements in full and accurate detail.

(c) (1) The chairman and the treasurer of any central committee 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 at each of the times and for the respective periods specified in subsection (a)(1), (2), and (3) of this section and, in a year in which a general election is not held, on the anniversary of the date of the last general election.