

(2) (i) In any election year, on or before the dates specified in subsection (a) of this section, in lieu of the scheduled reports required to be filed under that subsection, a political committee which continues in existence from year to year may file an affidavit stating that since the date covered by the last report the committee has not been involved in raising or spending, and does not intend to raise or spend, money for that election.

(ii) A political committee which continues in existence from year to year that files an affidavit under this paragraph shall also file an annual report on the anniversary date of the last general election giving a statement of all contributions received and expenditures made since the end of the period for which the last preceding report is filed, as prescribed in § 26-12 of this article, with the State Administrative Board of Election Laws.

(iii) If, subsequent to the filing of the affidavit provided in this paragraph, a political committee which continues in existence from year to year receives contributions or makes expenditures in connection with the election for which it filed the affidavit, the committee shall notify the State Administrative Board of Election Laws in writing within 14 days after the receipt of the contributions or the making of the expenditures that the committee has resumed receiving contributions or making expenditures, and thereafter shall file all scheduled reports on the dates specified in subsection (a) of this section. If the committee fails to file the notice required by this subparagraph, or thereafter fails to file the scheduled reports on the dates specified in subsection (a) of this section, the candidate and the treasurer of the committee are subject to the penalties prescribed in §§ 26-13 and 26-20 of this subtitle.

(iv) The State Administrator of Election Laws shall establish by regulations the form of the affidavit to be filed under this paragraph.

(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) of this subsection, 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