

~~[(10)](11)~~(i) a certification that all taxes due from the applicant to the State or to Baltimore City or a county of the State for the preceding fiscal year have been paid, and all taxes the applicant was required to collect and pay over to the State or to Baltimore City or a county of the State for the preceding fiscal year have been collected and paid over; or

(ii) a certification that the taxes due from the applicant to the State or to Baltimore City or a county are under dispute and the dispute has not been finally resolved; and

~~[(11)](12)~~ any other information that the Secretary of State requires by regulation.

(c) The Secretary of State may accept other documentation in place of any item required under subsection (b) of this section.

(d) The Secretary of State may require an audit or review if the amount of gross income is less than ~~[\$250,000]~~ \$200,000.

6-405.

(A) A PERSON EXEMPT UNDER § 6-102(C)(1)(II)1 AND 4 OF THIS TITLE SHALL SUBMIT A FUND-RAISING NOTICE TO THE SECRETARY OF STATE ON THE FORM THAT THE SECRETARY REQUIRES BEFORE STARTING A PUBLIC SOLICITATION.

(B) A PERSON EXEMPT UNDER § 6-102(C)(1)(II)2 OF THIS TITLE SHALL SUBMIT AN IRS FORM 990 TO THE SECRETARY OF STATE IF REQUIRED TO FILE ONE WITH THE INTERNAL REVENUE SERVICE.

6-406.

(a) A person who has applied to register as a charitable organization may solicit the public unless and until the Circuit Court for Anne Arundel County or other court of competent jurisdiction orders the applicant to stop.

(b) (1) ~~[The]~~ EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS SUBSECTION, THE Secretary of State has the burden of proof in any court proceeding to restrain or enjoin a charitable organization from soliciting the public.

(2) A CHARITABLE ORGANIZATION CLAIMING TO BE EXEMPT FROM THE REQUIREMENTS OF THIS TITLE HAS THE BURDEN OF PRODUCTION OF EVIDENCE ON THAT ISSUE.

(c) The Circuit Court for Anne Arundel County or other court of competent jurisdiction may order a charitable organization to stop soliciting the public if the charitable organization:

(1) is required to be registered but has not applied to be registered or has not met all registration requirements; or

(2) has otherwise violated the Maryland Charitable Solicitations Act.