

(i) the nature and value of the gift; and
(ii) the identity of the entity from which, directly or indirectly, the gift was received.

(5) This subsection does not authorize any gift not otherwise allowed by law. 15-704.

(a) (1) A regulated lobbyist shall file with the Ethics Commission, under oath and for each registration, a separate report concerning the regulated lobbyist's lobbying activities:

(i) by May 31 of each year, to cover the period from November 1 of the previous year through April 30 of the current year; and

(ii) by November 30 of each year, to cover the period from May 1 through October 31 of that year.

(2) If the regulated lobbyist is not an individual, an authorized officer or agent of the regulated lobbyist shall sign the report.

(3) If a prorated amount is reported as compensation, it shall be labeled as prorated.

(b) A report required by this section shall include:

(1) a complete, current statement of the information required under § 15-703(b) of this subtitle;

(2) total expenditures in connection with influencing executive action or legislative action in each of the following categories:

(i) total compensation paid to the regulated lobbyist, excluding:

1. expenses reported under this paragraph; and
2. salaries, compensation, and reimbursed expenses for the regulated lobbyist's staff;

(ii) unless reported under subparagraph (i) of this paragraph:

1. office expenses of the regulated lobbyist; and
2. professional and technical research and assistance;

(iii) publications that expressly encourage communication with one or more officials or employees;

(iv) witnesses, including the name of each and the fees and expenses paid to each;

(v) meals and beverages for officials, employees, or members of the immediate families of officials or employees;