30-3.

- (a) Except as provided in subsection (e) of this section, each officer, director, and partner of a business entity who makes or causes to be made a contribution which, if made by the business entity, would have to be disclosed under this subtitle, shall report the contribution to the chief executive officer of the business entity so that it may be included in the statement filed by the business entity.
- (b) Each employee, agent, or other person who makes or causes to be made a contribution at the suggestion or direction of a business entity shall report the contribution to the chief executive officer of the business entity so that it may be included in the statement filed by the business entity.
- (c) [Except] FOR THE PURPOSES OF THIS SUBTITLE, AND EXCEPT as provided in subsection (e) of this section, a contribution made by an officer, director, or partner of a business entity, and a contribution made by an employee, agent, or other person at the suggestion or direction of a business entity, shall [for purposes of this subtitle] be attributed to the business entity and shall be included in the statement filed by the business entity as though made directly by it.
- (d) Business done with the State, or a county, incorporated municipality, or other political subdivision of the State by a subsidiary business entity shall be attributed to the parent and shall be included in the statement filed by the parent. Contributions made by, caused to be made by, or attributed to a subsidiary shall for purposes of this subtitle be attributed to the parent and shall be included in the statement filed by the parent.
- (e) Unless the contribution is made on the recommendation of the not-for-profit organization or unless the individual is paid by the organization:
- (1) An individual who serves as a trustee or member of the board of directors of a not-for-profit organization is not required to report a contribution to the chief executive officer of the organization as otherwise required under this subtitle; and
- (2) A contribution made by an individual who serves as a trustee or member of the board of directors of a not-for-profit organization is not, for purposes of this subtitle:
  - (i) Attributable to the organization; or
- (ii) Required to be included in the statement of contributions filed by the organization under this subtitle.

30-4.

- (a) Any person who knowingly and willfully fails to comply with the requirements of this subtitle is guilty of a misdemeanor, and, upon conviction, is subject to a fine of not more than \$1,000 or imprisonment for not more than one year, or both. If the person is a business entity and not a natural person, each officer and partner of the business entity who knowingly authorized or participated in the violation is guilty of a misdemeanor and, upon conviction, is subject to the same penalties as the business entity.
  - (b) This subtitle shall be liberally construed to require full disclosure.