

(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) Subject to subsection (e) of this section, 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;

(vi) 1. for officials of the Legislative Branch, food, beverages, and incidental expenses for a meal or reception, to which were invited all members of a legislative unit;

2. food or beverages received by members of the General Assembly at the time and geographic location of a meeting of a legislative organization for which the member's presiding officer has approved the member's attendance at State expense; and