

(b) Except as provided in subsection (e) of this section, each officer, director, or partner of a business entity who makes [or causes to be made a] AN APPLICABLE contribution shall report the APPLICABLE contribution to the chief executive officer of the business entity.

(c) Each employee, agent, or other person who, at the suggestion or direction of a business entity, makes [a] AN APPLICABLE contribution [or causes a contribution to be made], shall report the APPLICABLE contribution to the chief executive officer of the business entity.

(d) (1) Business done with a governmental entity by a subsidiary of a business entity shall be attributed to the business entity if 30% or more of the equity of the subsidiary is owned or controlled by the business entity.

(2) [Contributions] APPLICABLE CONTRIBUTIONS made by[, caused to be made by,] or attributed to a subsidiary described in paragraph (1) of this subsection shall be attributed to the business entity.

(e) (1) Subject to paragraph (2) of this subsection, [a] AN APPLICABLE 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 attributable to the organization, and the individual is not required to report the APPLICABLE contribution to the chief executive officer of the organization.

(2) This subsection does not apply if:

(i) the APPLICABLE contribution is made on the recommendation of the not-for-profit organization; or

(ii) the individual described in paragraph (1) of this subsection is paid by the not-for-profit organization.

14-106.

If a contract involves consideration to be paid over multiple reporting periods, the total ascertainable consideration to be paid under the contract shall be attributable to the date when the contract is made.

14-107.

(a) A person who knowingly and willfully violates this title is guilty of a misdemeanor and on conviction is subject to a fine not exceeding \$1,000 or imprisonment not exceeding 1 year or both.

(b) An officer or partner of a business entity who knowingly authorizes or participates in a violation of this title by the business entity is subject to the penalty provided in subsection (a) of this section.

14-108.

This title shall be liberally construed to require full disclosure.