

are guilty of a misdemeanor and on conviction are subject to the penalties prescribed under Part VII of this title.

13-309.

(a) Subject to other provisions of this subtitle, a campaign finance entity shall file campaign finance reports as follows:

- (1) except for a ballot issue committee, on or before the fourth Tuesday immediately preceding a primary election;
- (2) except for a ballot issue committee, on or before the second Friday immediately preceding a primary election;
- (3) on or before the second Friday immediately preceding a general election; and
- (4) on or before the third Tuesday after a general election.

(b) (1) A campaign finance entity is subject to subsection (a) of this section and this subsection only as to the election in which the entity designates that it will participate.

(2) In addition to the campaign finance reports required under subsection (a) of this section, but subject to paragraph (4) of this subsection, a campaign finance entity shall file campaign finance reports on the third Wednesday in January.

(3) (i) If subsequent to the filing of its declaration under § 13-208(c)(3) of this title, a campaign finance entity participates in an election in which it was not designated to participate, the campaign finance entity shall file all campaign reports prescribed under subsection (a) of this section for that election.

(ii) A violation of subparagraph (i) of this paragraph constitutes a failure to file by the campaign finance entity, and the responsible officer is guilty of a misdemeanor and on conviction is subject to the penalties prescribed under Part VII of this subtitle.

(4) If a campaign finance entity has neither a cash balance nor an outstanding obligation at the end of a reporting period, a campaign finance report for that period, clearly marked as "final", shall be filed on or before the due date, and no further report is required.