

and treasurer if the report is that of a committee, to show cause why the appropriate State's Attorney should not be requested to prosecute them as provided in § 26-20 for violation of the provisions of this subtitle, unless the failure to file is remedied and late filing fees paid within 30 days of service of the notice. Any candidate, chairman, or treasurer who fails to file the report or statement and pay the late filing fee due within 30 days after service of the show cause notice is guilty of a misdemeanor and subject to the penalties prescribed in § 26-20 of this article. Any such prosecution must be commenced within three years of the date on which the report or statement was originally due.

(d) For the purposes of this section, the failure to provide all of the information called for on the forms prescribed pursuant to § 26-12, to the extent applicable, is a failure to file if the State Administrative Board of Election Laws has notified the candidate and treasurer, or chairman and treasurer, in writing, of the particular deficiencies and a properly corrected report has not been filed within 30 days of service of such notice. After the 30th day, and in the absence of a filed corrected report, daily late filing fees are thereafter payable, and all sanctions provided for herein and in § 26-20 shall be fully applicable without the necessity of further notice to the candidate, chairman, or treasurer under this subsection or subsection (c).

(e) A person may not be deemed elected to any public or party office under the laws of this State, or enter upon the duties of the office or receive any salary or emoluments therefrom until all of the reports and statements of contributions and expenditures required to be filed by the person pursuant to § 26-11(a) of this article and subsection (d) of this section and due before the person may take office, have been filed. A candidate may not be sworn in until the State Administrative Board of Election Laws certifies that all the reports and statements required by § 26-11(a) of this article and subsection (d) of this section have been filed. An official of the State or any of its political subdivisions may not issue a commission or administer an oath of office to a candidate until that official has received this certification from the State Administrative Board of Election Laws.

(f) If any person elected to public office has been notified pursuant to subsection (c) or (d) and has failed to file a report or statement required by § 26-11(a) of this article or subsection (d) OR (I) of this section in the time required, **FAILED TO FILE A REPORT UNDER SUBSECTION (I) OF THIS SECTION**, or failed to pay any late filing fee due, the board shall cause an investigation to be undertaken and shall notify the elected official and afford him the opportunity to be heard. If the board determines, after hearing, that a report or statement required by § 26-11(a) of this article or subsection (d) OR (I) of this section was not timely filed, that the official was notified pursuant to subsection (c) or (d), and that the failure to file has not been corrected and late filing fees have not been paid, then it shall direct the appropriate financial officers to withhold the salary of the elected official until the report or statement is filed and all late fees paid and to withhold from future salary payments a sum or sums which equal any amount previously paid to the elected official for a period during which his report or statement was in default.

(g) All late filing fees paid shall be treated as a special fund and shall be paid and distributed as follows: