In subsections (a) and (b)(1) of this section, the phrase "in a year" is added to modify the amount of money that a charitable organization collects for clarity.

Defined terms: "Charitable contribution" § 6–101
"Charitable organization" § 6–101
"Professional solicitor" § 6–101

6–407. ANNUAL REPORT.

(A) REQUIRED.

A CHARITABLE ORGANIZATION THAT SOLICITS OR INTENDS TO SOLICIT CHARITABLE CONTRIBUTIONS AFTER IT SUBMITS A REGISTRATION STATEMENT TO THE SECRETARY OF STATE SHALL SUBMIT AN ANNUAL REPORT IN ACCORDANCE WITH THIS SECTION.

(B) SUBMISSION DEADLINE.

A CHARITABLE ORGANIZATION SHALL SUBMIT AN ANNUAL REPORT TO THE SECRETARY OF STATE:

(1) WITHIN 6 MONTHS AFTER THE END OF THE CHARITABLE ORGANIZATION'S FISCAL YEAR; OR

(2) BY ANY LATER DATE THAT THE SECRETARY OF STATE SETS.

(C) CONTENTS.

THE ANNUAL REPORT SHALL CONTAIN:

(1) ANY CHANGE TO THE REGISTRATION STATEMENT AND TO A PREVIOUS ANNUAL REPORT;

(2) THE FINANCIAL INFORMATION AND ANY SUPPORTING AUDIT OR REVIEW THAT THE SECRETARY OF STATE REQUIRES; AND

(3) AN AFFIDAVIT SIGNED BY THE CHAIRMAN, PRESIDENT, OR OTHER PRINCIPAL OFFICER ATTESTING TO THE TRUTH OF THE ANNUAL REPORT AND ALL SUPPORTING DOCUMENTS.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 41, § 3–202(e), and the second sentence and, except for the references to registration statements, the fourth sentence of (a).

Defined terms: "Charitable contribution" § 6–101
"Charitable organization" § 6–101

6–408. DUTY OF OFFICERS.

THE CHAIRMAN, PRESIDENT, OR OTHER PRINCIPAL OFFICER OF A CHARITABLE ORGANIZATION IS PERSONALLY RESPONSIBLE FOR THE TIMELY SUBMISSION OF THE ANNUAL REPORT.