Board [of Election Laws] in writing within 14 days after the receipt of the contributions or the making of the expenditures that the committee has resumed receiving contributions or making expenditures, and thereafter shall file all scheduled reports on the dates specified in subsection (a) of this section. If the committee fails to file the notice required by this subparagraph, or thereafter fails to file the scheduled reports on the dates specified in subsection (a) of this section, the candidate and the treasurer of the committee are subject to the penalties prescribed in [§§ 26–13 and § 26–12] §§ 13–402 AND 13–403 of this subtitle.

- (iv) The [State Administrator of Election Laws] EXECUTIVE DIRECTOR STATE ADMINISTRATOR shall establish by regulations the form of the affidavit to be filed under this paragraph.
- (e) The chairmen and the treasurers of all other committees shall file the report or statement of contributions and expenditures, as prescribed in accordance with [§ 26-12 of this article] § 13-402 OF THIS SUBTITLE, at each of the times and for the respective periods specified in subsection (a) of this section. Each report, filed in accordance with paragraphs (1) and (2) of this subsection, shall be filed in duplicate. This report or statement shall be filed with:
- (1) The local board of the county or Baltimore City at which a candidate supported or opposed by a committee has filed his certificate of candidacy; and
- (2) The local board of the county or Baltimore City in which the committee has promoted the success or defeat of a local principle or local proposition submitted to a vote at an election only in that county or Baltimore City; and
- (3) The State [Administrative] Board [of Election Laws] if a candidate supported or opposed by a committee has filed his certificate of candidacy with the State Administrative Board of Election Laws; and
- (4) The State [Administrative] Board [of Election Laws] if the committee has promoted the success or defeat of a political party, statewide principle, statewide proposition, or other principle or proposition submitted to a vote at an election in a county or Baltimore City and all or part of another county or counties; and
- (5) The local board of the county or Baltimore City and the State [Administrative]Board [of Election Laws] if the committee supported or opposed candidates filing their certificates of candidacy with both the local board and the State Administrative Board of Election Laws; and
- (6) The local board and the State [Administrative] Board [of Election Laws] if the committee has promoted the success or defeat of a local principle or local proposition submitted to a vote at an election in that county or Baltimore City and has promoted the success or defeat of a political party, statewide principle, statewide proposition, or other principle or proposition submitted to a vote at an election in more than one county or Baltimore City.
- (f) Each candidate, the treasurer of each candidate, and the chairman and treasurer of each committee shall be notified by the elections board with which that