person files reports under this section, by first-class mail and no more than 20 nor less than 10 days prior to the applicable filing date, of each report that person is required to file. The notice shall include the filing date, the place for filing, the penalty for failure to file a timely report, and the telephone number and business hours of the office where the report is to be filed.

- (g) Any report shall be considered timely if it is mailed on or before the filing deadline, regardless of when it is actually received, if the United States Postal Service has provided verification of that fact by affixing a mark so indicating on either the envelope or any receipt therefor. Unless a report is mailed, the boards and the State [Administrative] Board [of Election Laws] shall provide a receipt for each report received.
- (h) The provisions of this section shall apply to all committees and treasurers for candidates for public or party office located outside of the geographic boundaries of the State with respect to all expenditures of funds within the State of Maryland.
- (i) For purposes of this section, the failure to provide all of the information required by the forms prescribed in accordance with [§ 26-12 of this article] § 13-402 OF THIS SUBTITLE, to the extent applicable, is a failure to file.
- (j) Within ten days after the deadline for the filing of any report which is required to be filed with the State [Administrative] Board [of Election Laws], the STATE Board shall compile a list of every candidate or committee which failed to file the report and shall distribute the list to the appropriate local election boards. Within [ten] 10 days after the deadline for the filing of any report which is required to be filed with a local election board, the local board shall compile a list of every candidate or committee which failed to file the report and shall send the list to the State [Administrative] Board [of Election Laws].
- (k) The provisions of this section are not applicable to a candidate or candidates for election or elected to a public office of the United States. This candidate or candidates shall file all reports and statements according to federal laws or regulations.
- (l) (1) A candidate and treasurer designated by that candidate, the chairman and treasurer of a candidate's committee, or a slate of candidates, who are required to file reports or statements under subsection (a), (d)(1), or (e)(3) of this section with the State [Administrative]Board [of Election Laws], shall also file a single copy of all reports, statements, and affidavits required under this section with the local election board of the county or Baltimore City where the candidate resides. The report to the local board:
- (i) Shall be filed according to the schedule set forth in subsections (a) and (d) of this section;
- (ii) Before the full implementation of electronic filing under [§ 26–12(d) of this article] § 13–402 (D) OF THIS SUBTITLE, may be in the electronic storage format authorized by the State [Administrative] Board [of Election Laws] under [§ 26–12 (c) of this article] § 13–402(C) OF THIS SUBTITLE or in paper copy, as directed by the local board; and