

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:

(1) Fees pertaining to reports or statements required to be filed with the State [Administrative] Board [of Election Laws] shall be first applied to pay the expenses of collection and of any audits of financial reports and statements performed at the direction of the [State Administrator] ~~EXECUTIVE DIRECTOR STATE ADMINISTRATOR~~. Any balance remaining at the end of each fiscal year shall be remitted to the State treasury as part of the general funds of the State; and

(2) Fees pertaining to reports or statements required to be filed only with a county board shall be paid to the county board which shall, in turn, pay over all amounts received to the county.

(h) (1) The provisions of this section, and the provisions of [§ 26-11] § 13-401 OF THIS SUBTITLE with respect to the filing of reports or statements, are mandatory and not directory. However, no sanctions may be imposed for failure to file a report or statement or to pay a late filing fee if the failure is found by a court of competent jurisdiction to be for just cause.

(2) In addition, upon request of the person required to file, a late filing fee may be waived for just cause by the [State Administrator of Election Laws] ~~EXECUTIVE DIRECTOR STATE ADMINISTRATOR~~ subject to the approval of the State [Administrative] Board [of Election Laws].

(3) (i) The decision of the [State Administrator] ~~EXECUTIVE DIRECTOR STATE ADMINISTRATOR~~ to waive or not to waive a late filing fee shall be in writing and shall set forth the circumstances surrounding the late filing and the reasons for the decision.

(ii) The decision to waive or not to waive may be made without notice or hearing.

(i) (1) There is a \$10 late filing fee for each day or part of a day that a report required by the provisions of [§ 26-18.1 of this subtitle] § 13-503 OF THIS TITLE is overdue, excluding a Saturday, Sunday, or holiday.

(2) The maximum fee payable on an overdue report is \$250.

(3) An incumbent is liable personally for payment of a late fee assessed under this subsection.

[26-14.] 13-404. RETENTION OF DOCUMENTS.

Every officer or board shall receive, file and preserve all reports, statements, and accounts relating to campaign contributions and expenditures which are required