§ 14-108. Time for filing statements. 1. The statements required by this article shall be filed at such times as the state board of elections, by rule or regulation, shall specify; provided, however, that in no event shall the board provide for fewer than three filings in the aggregate in connection with any primary, general or special election, or in connection with a question to be voted on and two of said filings shall be before any such election, including one such filing not less than thirty days nor more than forty-five days prior to such election and one such filing not less than eleven days nor more than fifteen days prior to such election. In addition, the board shall provide that every political committee which has filed a statement of treasurer and depository shall make at least one filing every six months between the time such statement of treasurer and depository is filed and the time such committee goes out of business. If any candidate or committee shall be required by the provisions of this section, or by rule or regulation hereunder, to effect two filings within a period of five days, the state board of elections may, by rule or regulation, waive the requirement of filing the earlier of such statements. If a statement filed by a candidate or committee after the election to which it pertains is not a final statement showing satisfaction of all liabilities and disposition of all assets, such candidate or committee shall file such additional statements as the board shall, by rule or regulation provide until such a final statement is filed.

2. Each statement shall cover the period up to and including the fourth day next preceding the day specified for the filing thereof; provided, however, that any contribution or loan in excess of one thousand dollars, if received after the close of the period to be covered in the last statement filed before any primary, general or special election but before such election, shall be reported, in the same manner as other contributions, within twenty-four hours after receipt.

3. Each statement shall be preserved by the officer with whom or the board with which it is required to be filed for a period of five years from the date of filing thereof.

4. Each statement shall constitute a part of the public records of such officer or board and shall be open to public inspection.

5. The state board of elections or other board of elections, as the case may be, shall not later than ten days after the last day to file any such statement notify each person required to file any such statement which has not been received by such board by such tenth day in accordance with this article of such person's failure to file such statement timely. Such notice shall be in writing and mailed to the last known residence or business address of such person by certified mail, return receipt requested. Failure to file within five days of receipt of such notice shall constitute prima facie evidence of a willful failure to file. If the person required to file such statement is a treasurer who has stated that the committee has been authorized by one or more candidates, a copy of such notice shall be sent to each such candidate by first class mail. A copy of any such notice sent by a board of elections other than the state board of elections shall be sent by such other board to the state board.

6. A statement shall be deemed properly filed when deposited in an established post-office within the prescribed time, duly stamped, certified and directed to the officer with whom or to the board with which the statement is required to be filed, but in the event it is not received, a duplicate of such statement shall be promptly filed upon notice by such officer or such board of its non-receipt.

7. On the twentieth day following the date by which such statements were required to be filed, the state board of elections shall prepare and make available for public inspection and distribution a list of those persons and committees from whom it has not yet received such statement.