**§1015-A. Corporate contributions**

Contributions made by a for-profit or a nonprofit corporation including a parent, subsidiary, branch, division, department or local unit of a corporation, and contributions made by a political committee or political action committee whose contribution or expenditure activities are financed, maintained or controlled by a corporation are considered to be made by that corporation, political committee or political action committee. [PL 2023, c. 244, §9 (REEN).]

**1. Single entities.**  Two or more entities are treated as a single entity if the entities:

A. Share the majority of members of their boards of directors; [PL 2023, c. 244, §9 (REEN).]

B. Share 2 or more officers; [PL 2023, c. 244, §9 (REEN).]

C. Are owned or controlled by the same majority shareholder or shareholders; [PL 2023, c. 244, §9 (REEN).]

C-1. Are limited liability companies that are owned or controlled by the same majority member or members; or [PL 2023, c. 244, §9 (REEN).]

D. Are in a parent-subsidiary relationship. [PL 2023, c. 244, §9 (REEN).]

[PL 2023, c. 244, §9 (REEN).]

**2. Sole proprietorships.**  A sole proprietorship and its owner are treated as a single entity.

[PL 2023, c. 244, §9 (REEN).]

SECTION HISTORY

PL 1991, c. 839, §12 (NEW). PL 2007, c. 443, Pt. A, §15 (AMD). PL 2013, c. 334, §§5, 6 (AMD). PL 2021, c. 274, §8 (RP). PL 2021, c. 274, §13 (AFF). PL 2023, c. 244, §9 (REEN).

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