

Chapter 273

(Senate Bill 83)

AN ACT concerning

Caroline County and Talbot County – Annual Financial ~~Report~~ Reports – Filing Date

FOR the purpose of altering the date by which Caroline County ~~is~~ and Talbot County are required to file ~~a~~ certain financial ~~report~~ reports with the Department of Legislative Services; and generally relating to the date by which Caroline County ~~is~~ and Talbot County are required to file ~~a~~ financial ~~report~~ reports.

BY repealing and reenacting, with amendments,
Article – Local Government
Section 16–304
Annotated Code of Maryland
(2013 Volume)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article – Local Government

16–304.

(a) (1) Except as provided in paragraph (2) of this subsection, on or before October 31 after the close of its fiscal year, each county, municipality, and special taxing district shall file with the Department of Legislative Services a financial report for that fiscal year.

(2) (i) A county, municipality, or special taxing district with a population of over 400,000 may file its financial report on or before December 31 after the close of its fiscal year.

(ii) Unless subparagraph (i) of this paragraph applies, Howard County may file its financial report on or before November 30 after the close of its fiscal year.

(iii) Calvert County, **CAROLINE COUNTY**, Frederick County, Queen Anne's County, St. Mary's County, **TALBOT COUNTY**, and Wicomico County may file the county's financial report on or before December 31 after the close of the county's fiscal year.

- (b) The financial report required under subsection (a) of this section shall be:
- (1) prepared on the form established by the Department of Legislative Services; and
 - (2) verified by the chief executive officer of the county, municipality, or special taxing district.
- (c) If a county, municipality, or special taxing district does not comply with subsection (a) of this section, the Comptroller, on notice from the Executive Director of the Department of Legislative Services, may order the discontinuance of all money, grants, or State aid that the county, municipality, or special taxing district is entitled to receive under State law, including money from:
- (1) the income tax;
 - (2) the tax on racing;
 - (3) the recordation tax;
 - (4) the admissions and amusement tax; and
 - (5) the license tax.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2014.

Approved by the Governor, May 5, 2014.