

SENATE BILL 83

L2

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(PRE-FILED)

By: **Senators Colburn and Hershey**

Requested: November 15, 2013

Introduced and read first time: January 8, 2014

Assigned to: Education, Health, and Environmental Affairs

A BILL ENTITLED

1 AN ACT concerning

2 **Caroline County – Annual Financial Report – Filing Date**

3 FOR the purpose of altering the date by which Caroline County is required to file a
4 certain financial report with the Department of Legislative Services; and
5 generally relating to the date by which Caroline County is required to file a
6 financial report.

7 BY repealing and reenacting, with amendments,
8 Article – Local Government
9 Section 16–304
10 Annotated Code of Maryland
11 (2013 Volume)

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

14 **Article – Local Government**

15 16–304.

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

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

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

7 (b) The financial report required under subsection (a) of this section shall be:

8 (1) prepared on the form established by the Department of Legislative
9 Services; and

10 (2) verified by the chief executive officer of the county, municipality, or
11 special taxing district.

12 (c) If a county, municipality, or special taxing district does not comply with
13 subsection (a) of this section, the Comptroller, on notice from the Executive Director of
14 the Department of Legislative Services, may order the discontinuance of all money,
15 grants, or State aid that the county, municipality, or special taxing district is entitled
16 to receive under State law, including money from:

17 (1) the income tax;

18 (2) the tax on racing;

19 (3) the recordation tax;

20 (4) the admissions and amusement tax; and

21 (5) the license tax.

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