

# SENATE BILL 431

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6lr2473  
CF 6lr3156

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By: **Senator Edwards**

Introduced and read first time: February 1, 2016

Assigned to: Education, Health, and Environmental Affairs

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## A BILL ENTITLED

1 AN ACT concerning

2 **Allegany County and Garrett County – Annual Financial Reports – Filing Date**

3 FOR the purpose of altering the date by which Allegany County and Garrett County are  
4 required to file certain financial reports with the Department of Legislative Services;  
5 and generally relating to the date by which Allegany County and Garrett County are  
6 required to file financial reports.

7 BY repealing and reenacting, with amendments,

8 Article – Local Government

9 Section 16–304

10 Annotated Code of Maryland

11 (2013 Volume and 2015 Supplement)

12 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,

13 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 taxing  
18 district shall file with the Department of Legislative Services a financial report for that  
19 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 the  
22 close of its fiscal year.

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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 fiscal  
3 year.

4 (iii) **ALLEGANY COUNTY**, Calvert County, Caroline County,  
5 Frederick County, **GARRETT COUNTY**, Queen Anne's County, St. Mary's County, Talbot  
6 County, and Wicomico County may file the county's financial report on or before December  
7 31 after the close of the county's fiscal year.

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

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

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

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

18 (1) the income tax;

19 (2) the tax on racing;

20 (3) the recordation tax;

21 (4) the admissions and amusement tax; and

22 (5) the license tax.

23 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
24 October 1, 2016.