

SENATE BILL 530

L2

4lr3016
CF 4lr3417

By: **Cecil County Senators**

Introduced and read first time: January 24, 2024

Assigned to: Budget and Taxation

Committee Report: Favorable

Senate action: Adopted

Read second time: February 6, 2024

CHAPTER _____

1 AN ACT concerning

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

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

6 BY repealing and reenacting, with amendments,
7 Article – Local Government
8 Section 16–304
9 Annotated Code of Maryland
10 (2013 Volume and 2023 Supplement)

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

13 **Article – Local Government**

14 16–304.

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



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

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

7 (iii) Allegany County, Calvert County, Caroline County, **CECIL**
8 **COUNTY**, Charles County, Frederick County, Garrett County, Queen Anne's County, St.
9 Mary's County, Somerset County, Talbot County, and Wicomico County may file the
10 county's financial report on or before December 31 after the close of the county's fiscal year.

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

12 (1) prepared on the form established by the Department of Legislative
13 Services; and

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

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

21 (1) the income tax;

22 (2) the tax on racing;

23 (3) the recordation tax;

24 (4) the admissions and amusement tax; and

25 (5) the license tax.

26 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
27 October 1, 2024.