

# HOUSE BILL 634

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8lr1289

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By: **Washington County Delegation**

Introduced and read first time: February 1, 2008

Assigned to: Economic Matters

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## A BILL ENTITLED

1 AN ACT concerning

2 **Washington County – Board of License Commissioners – Annual Audit**

3 FOR the purpose of requiring the Board of License Commissioners of Washington  
4 County to engage an independent certified public accounting firm to conduct an  
5 audit to express an opinion on the fair presentation of the financial statements  
6 of the Board; requiring the firm by a certain date to provide copies of the audit  
7 report to certain persons; and generally relating to the Board of License  
8 Commissioners of Washington County.

9 BY repealing and reenacting, without amendments,  
10 Article 2B – Alcoholic Beverages  
11 Section 15–112(a)  
12 Annotated Code of Maryland  
13 (2005 Replacement Volume and 2007 Supplement)

14 BY adding to  
15 Article 2B – Alcoholic Beverages  
16 Section 15–112(w)  
17 Annotated Code of Maryland  
18 (2005 Replacement Volume and 2007 Supplement)

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

21 **Article 2B – Alcoholic Beverages**

22 15–112.

23 (a) (1) The boards of license commissioners in this State may issue the  
24 alcoholic beverages licenses provided for by this article in their respective  
25 jurisdictions.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1           (2) Each board may employ a secretary and inspectors, clerical and  
2 other assistance as is necessary, and fix the compensation of the employees, except as  
3 otherwise provided by this article.

4           (3) In this section, "Board" means the Board of License  
5 Commissioners, unless otherwise noted.

6           **(w) (1) THIS SUBSECTION APPLIES ONLY IN WASHINGTON COUNTY.**

7           **(2) THE BOARD ANNUALLY SHALL ENGAGE AN INDEPENDENT**  
8 **CERTIFIED PUBLIC ACCOUNTING FIRM TO CONDUCT AN AUDIT IN ACCORDANCE**  
9 **WITH GOVERNMENT AUDITING STANDARDS TO EXPRESS AN OPINION ON THE**  
10 **FAIR PRESENTATION OF THE FINANCIAL STATEMENTS OF THE BOARD.**

11           **(3) BY NOVEMBER 1 AFTER THE CLOSE OF EACH FISCAL YEAR,**  
12 **THE FIRM SHALL PROVIDE COPIES OF THE AUDIT REPORT TO THE MEMBERS OF**  
13 **THE BOARD AND THE SENATORS AND DELEGATES WHO CONSTITUTE THE**  
14 **WASHINGTON COUNTY DELEGATION TO THE MARYLAND GENERAL ASSEMBLY.**

15           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
16 July 1, 2008.