

CHAPTER 81

(House Bill 634)

AN ACT concerning

Washington County – Board of License Commissioners – Annual Audit

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

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

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

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

Article 2B – Alcoholic Beverages

15–112.

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

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

(3) In this section, “Board” means the Board of License Commissioners, unless otherwise noted.

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

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

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

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

Approved by the Governor, April 8, 2008.