

**Department of Legislative Services**  
Maryland General Assembly  
2010 Session

**FISCAL AND POLICY NOTE**

House Bill 1110

(Queen Anne's County Delegation)

Environmental Matters

Education, Health, and Environmental Affairs

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**Queen Anne's County - Annual Financial Report - Filing Date**

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This bill alters the filing date by which Queen Anne's County must submit its annual financial report to the Department of Legislative Services (DLS) and its annual audit to the State Legislative Auditor from November 1 to January 1.

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**Fiscal Summary**

**State Effect:** None.

**Local Effect:** None. Altering Queen Anne's County's annual financial and audit report deadline will not affect county finances.

**Small Business Effect:** None.

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**Analysis**

**Current Law:** Counties, municipal corporations, and taxing districts must file a financial report covering the full period of the previous fiscal year by November 1 to DLS. Counties, municipal corporations, and taxing districts with a population greater than 400,000, however, may take until January 1 to file their financial report. The annual financial report for Howard County is due December 1; whereas, the annual financial report for Frederick and Wicomico counties are due January 1.

Counties, municipal corporations, and taxing districts must also submit an annual audit report covering the full period of the previous fiscal year to the State legislative auditor. Chapter 493 of 2008 tied the due date for the annual audit report to the due date for the annual financial report.

**Background:** The annual financial report due to DLS is commonly known as the *Uniform Financial Report* (UFR). It has been common practice for DLS to grant an extension of the annual financial report upon receipt of a reasonable request from a county, municipal corporation, or special taxing district. Chapter 246 of 2002 authorized counties, municipal corporations, and special taxing districts with a population greater than 400,000 to submit the UFR by January 1 of the following year. Baltimore City and Anne Arundel, Baltimore, Montgomery, and Prince George's counties are the only jurisdictions whose population is greater than 400,000. As of July 1, 2008, Queen Anne's County's population was 47,091.

In recent years, the General Assembly has extended the report filing deadlines in three counties. Chapter 226 of 2007 extended the filing deadline for Howard County to submit the UFR until December 1. Chapter 493 of 2008 and Chapter 286 of 2009 extended the deadline until January 1 for Frederick and Wicomico counties, respectively.

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### **Additional Information**

**Prior Introductions:** None.

**Cross File:** SB 994 (Senator Pipkin) - Education, Health, and Environmental Affairs.

**Information Source(s):** Department of Legislative Services

**Fiscal Note History:** First Reader - March 15, 2010  
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