

SENATE BILL 83

L2

(PRE-FILED)

4r1000
CF 4r2266

By: **Senators Colburn and Hershey**

Requested: November 15, 2013

Introduced and read first time: January 8, 2014

Assigned to: Education, Health, and Environmental Affairs

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: January 31, 2014

CHAPTER _____

1 AN ACT concerning

2 **Caroline County and Talbot County – Annual Financial ~~Report~~ Reports –**
3 **Filing Date**

4 FOR the purpose of altering the date by which Caroline County ~~is~~ and Talbot County
5 are required to file ~~a~~ certain financial ~~report~~ reports with the Department of
6 Legislative Services; and generally relating to the date by which Caroline
7 County ~~is~~ and Talbot County are required to file ~~a~~ financial ~~report~~ reports.

8 BY repealing and reenacting, with amendments,
9 Article – Local Government
10 Section 16–304
11 Annotated Code of Maryland
12 (2013 Volume)

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

15 **Article – Local Government**

16 16–304.

17 (a) (1) Except as provided in paragraph (2) of this subsection, on or before
18 October 31 after the close of its fiscal year, each county, municipality, and special

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 taxing district shall file with the Department of Legislative Services a financial report
2 for that fiscal year.

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

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

9 (iii) Calvert County, **CAROLINE COUNTY**, Frederick County,
10 Queen Anne's County, St. Mary's County, **TALBOT COUNTY**, and Wicomico County
11 may file the county's financial report on or before December 31 after the close of the
12 county's fiscal year.

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

14 (1) prepared on the form established by the Department of Legislative
15 Services; and

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

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

23 (1) the income tax;

24 (2) the tax on racing;

25 (3) the recordation tax;

26 (4) the admissions and amusement tax; and

27 (5) the license tax.

28 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
29 October 1, 2014.