

**Department of Legislative Services**  
Maryland General Assembly  
2016 Session

**FISCAL AND POLICY NOTE**  
**Third Reader**

Senate Bill 431

(Senator Edwards)

Education, Health, and Environmental Affairs

Environment and Transportation

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**Allegany County and Garrett County - Annual Financial Reports - Filing Date**

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This bill alters the filing date by which Allegany and Garrett counties must submit their annual financial reports to the Department of Legislative Services (DLS) and their annual audits to the State Legislative Auditor from October 31 to December 31.

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**Fiscal Summary**

**State Effect:** None.

**Local Effect:** None. Altering the annual financial and audit report deadlines for Allegany and Garrett counties will not affect local finances.

**Small Business Effect:** None.

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**Analysis**

**Current Law:** Counties, municipalities, and special taxing districts must file a financial report covering the full period of the previous fiscal year by October 31 to DLS. Counties, municipalities, and special taxing districts with a population greater than 400,000, however, may take until December 31 to file their financial report. The annual financial report for Howard County is due by November 30; whereas, the annual financial report for Calvert, Caroline, Frederick, Queen Anne's, St. Mary's, Talbot, and Wicomico counties are due by December 31.

Counties, municipalities, and special 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, municipality, or special taxing district. Chapter 246 of 2002 authorized counties, municipalities, and special taxing districts with a population greater than 400,000 to submit the UFR by December 31. 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, 2014, Allegany County's population was 72,952 and Garrett County's population was 29,679.

In recent years, the General Assembly has extended the report filing deadlines in eight counties. Chapter 226 of 2007 extended the filing deadline for Howard County to submit the UFR until November 30. Chapter 493 of 2008 and Chapter 286 of 2009 extended the deadline until December 31 for Frederick and Wicomico counties, respectively. Chapters 642 and 682 of 2010 extended the deadline until December 31 for Queen Anne's and St. Mary's counties, respectively. Chapter 694 of 2012 extended the deadline until December 31 for Calvert County. Chapter 273 of 2014 extended the deadline until December 31 for Caroline and Talbot counties.

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### **Additional Information**

**Prior Introductions:** None.

**Cross File:** HB 577 (Allegany County Delegation and Garrett County Delegation) - Environment and Transportation.

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

**Fiscal Note History:** First Reader - February 10, 2016  
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Analysis by: Trevor S. Owen

Direct Inquiries to:  
(410) 946-5510  
(301) 970-5510