

# HOUSE BILL 939

L2

4lr2266  
CF SB 83

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By: **Caroline County Delegation**

Introduced and read first time: February 5, 2014

Assigned to: Environmental Matters

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Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 10, 2014

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## CHAPTER \_\_\_\_\_

1 AN ACT concerning

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

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

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

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

14 **Article – Local Government**

15 16–304.

16 (a) (1) Except as provided in paragraph (2) of this subsection, on or before  
17 October 31 after the close of its fiscal year, each county, municipality, and special  
18 taxing district shall file with the Department of Legislative Services a financial report  
19 for that fiscal year.

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

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

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

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

12                   (1)    prepared on the form established by the Department of Legislative  
13 Services; and

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

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

21                   (1)    the income tax;

22                   (2)    the tax on racing;

23                   (3)    the recordation tax;

24                   (4)    the admissions and amusement tax; and

25                   (5)    the license tax.

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