necessary to publish an itemized statement of county expenses, but a summary of such statement shall be published as required herein, and such an itemized statement shall be available for public examination in the office of the clerk to the county commissioners. Provided, further, that in Howard County the County Commissioners may in their discretion publish, at an expense not to exceed five hundred dollars (\$500) in one newspaper a detailed, minute and accurate statement of the expenses of said county, specifying therein each particular item of expense, and for what and to whom paid. Provided, however, that this section shall not apply to Anne Arundel County or Baltimore County. Provided, further, that this section shall not apply to Carroll and Frederick Counties, but that in Carroll County the County Commissioners shall publish annually in each newspaper in said county and in Frederick County the County Commissioners shall publish annually in at least two newspapers in said county a statement of the receipts and expenses of said county in sufficient detail to inform the general public, with reasonable clarity, the source of such receipts and the nature of such expenses. Provided, however, that in Calvert County the County Commissioners, shall in addition to the aforesaid requirements of this section, make out, publish and deliver as aforesaid, an accurate statement of the receipts of said county; said statement shall list the receipts from (1) taxes, (2) licenses and permits, (3) fines and forfeitures, (4) use of money and property, (5) from other agencies, (6) charges for current services, (7) proceeds from bonds and certificates of indebtedness, and (8) miscellaneous. Provided that only so much of this section as requires newspaper publication of county expenses shall apply to Washington County, but the Sheriff of Washington County shall not be required to set up copies at the place of holding elections in each election district. This section shall not apply to Harford County, and in said county the County Commissioners shall publish annually in at least two newspapers published in the county a summarized statement of the receipts and expenses of the county for the previous year in sufficient detail to inform the general public, with reasonable clarity, the source of such receipts and the nature of such expenses, and shall furnish, upon request, to any resident of the county a complete, full and itemized statement of such receipts and expenses without charge. SUCH PUBLISHED FINANCIAL STATEMENTS IN HARFORD COUNTY SHALL INCLUDE A PUBLIC NOTICE THAT A DE-TAILED FINANCIAL STATEMENT MAY BE OBTAINED BY INTERESTED PERSONS FROM THE OFFICE OF THE COUNTY COMMISSIONERS.

SEC. 2. And be it further enacted. That this Act shall take effect June 1, 1965.

Approved April 8, 1965.

## CHAPTER 284

(House Bill 667)

AN ACT to repeal and re-enact, with amendments, Section 13-10 of the Code of Public Local Laws of Frederick County (1959 Edition, being Article 11 of the Code of Public Local Laws of Maryland),