

penses shall be available for public examination in the office of the County Commissioners during regular business hours; 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.

(f) In Washington County no itemized statement of county expenses shall be published, provided the County Commissioners shall publish a summary by major budget categories of the receipts and expenses of the county in at least one newspaper published in the county and provided that an itemized statement of receipts and expenses is available for public examination in the office of the county treasurer.

(g) 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 detailed financial statement may be obtained by interested persons from the office of the County Commissioners.

(h) This section shall also not apply to Queen Anne's County and in that county the County Commissioners shall publish annually in a paper of general circulation in the county a summarized statement of the receipts and expenses of the county in 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 provided, however, that the County Commissioners shall publish annually the source and nature of any expense above four hundred dollars (\$400.00). Such published financial statement in Queen Anne's County shall include a public notice that a detailed financial statement may be examined and/or copied by interested persons at the office of the County Commissioner.

SEC. 2. *And be it further enacted*, That this Act shall take effect July 1, 1971.

Approved May 6, 1971.

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CHAPTER 409  
(House Bill 678)

AN ACT to repeal and re-enact with amendments, Section 3-113.3 of Article 66½ of the Annotated Code of Maryland (1970 Replace-