(4) BE COMPLETED AND FILED WITH THE APPROPRIATE COUNTY OFFICIALS NOT LATER THAN 90 DAYS FOLLOWING THE CLOSE OF THE FISCAL YEAR.

(C) A COPY OF EACH AUDIT UNDER SUBSECTION (B) SHALL ACCOMPANY THE UNIFORM FINANCIAL REPORT REQUIRED TO BE SUBMITTED BY THE COUNTY TO THE DEPARTMENT OF FISCAL SERVICES.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1978.

Approved May 2, 1978.

CHAPTER 227

(Senate Bill 402)

AN ACT concerning

Special Taxing Districts - ~~Local~~ State Income Tax

FOR the purpose of restricting distribution of ~~local~~ State income taxes to certain special taxing districts ~~in existence as of a certain date; and providing for a freeze of the amount of tax to be distributed as of a certain fiscal year~~.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 323(a)
Annotated Code of Maryland
(1975 Replacement Volume and 1977 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

Article 81 - Revenue and Taxes

323.

(a) Commencing with July 1, 1977, and thereafter, the Comptroller shall certify the amount of the State income tax liability of the residents of each incorporated municipality (including ~~THOSE~~ ANY special taxing ~~areas treated as incorporated municipalities~~ ~~IN EXISTENCE BEFORE JULY 1, 1977)~~ DISTRICT WHICH RECEIVED ~~STATE~~ INCOME TAX REVENUES ~~DRUING~~ DURING FISCAL YEAR 1977) and shall pay from the tax collected in accordance with § 283(a) and as provided by § 283(c) of this article to such incorporated municipality or