such refund have been paid in full. [The] SUBJECT TO ARTICLE 40, § 51 OF THE CODE, THE Comptroller shall make a report to the General Assembly at the beginning of each regular session thereof, of all claims for refund allowed in excess of \$1,000.

232.

The jurisdiction, supervision, powers and duties of the Department herein created, and the Director thereof, shall extend under this article:

(12) To confer with the Governor, Comptroller and Treasurer of this State as to the administration of the tax laws, and, SUBJECT TO ARTICLE 40, § 51 OF THE CODE, to report annually to the General Assembly its proceedings with recommendations for legislation.

SECTION -4- $\frac{9}{2}$. AND BE IT FURTHER ENACTED, That section(s) of the Annotated Code of Maryland (as enacted by Chapter 769 of the Acts of the General Assembly of 1981) read(s) as follows:

Article 81 - Revenue and Taxes

470.

By January 1, 1983, and every 4 years thereafter, the governing body of each county that has imposed the tax prescribed by this subtitle shall report, SUBJECT TO ARTICLE 40, § 51 OF THE CODE, to the General Assembly with information as required by this section for each year the tax is imposed. The report need not contain information that was set forth in a report from a previous reporting period. The report shall include:

- (1) The rate of the tax imposed;
- (2) The amount of revenues received from the coal tax;
- (3) The amount of funds expended for the reconstruction, repair, or maintenance of county coal haul roads and bridges;
- (4) A description of the county coal haul roads and bridges reconstructed, repaired, or maintained with funds derived from the coal tax; and
- (5) The amount of unexpended funds derived from the coal tax.