

calendar YEAR 1965, and State aid in succeeding years on taxable income in corresponding succeeding calendar years.

Article 19 - Comptroller

38.

Should any county or any incorporated city or town or taxing district situated within this State fail or refuse to adopt or to continue in use the uniform system of municipal financial reporting applicable to it as provided in this subtitle, the Comptroller, after notification by the Director of the Department of Fiscal Services, of such failure or refusal shall be authorized to order the discontinuance of payment of all funds, grants or State aid which said county, incorporated city or town or taxing district is entitled to receive under State law. This section shall have specific reference to all funds, grants or State aid which said county or incorporated city or town or taxing district is entitled to receive under applicable provisions of State law relating to the income tax, the tax on racing, the recordation tax, the [tax on amusements] ADMISSIONS AND AMUSEMENT TAX and the license tax.

39.

Should any county or incorporated city or town or taxing district situated within this State fail or refuse to file with the Department of Fiscal Services, within the time herein prescribed the financial report or reports as provided in this subtitle, the Comptroller, acting upon the advice of the Director of the Department, shall be authorized to order the discontinuance of payment of all funds, grants or State aids which said county, incorporated city or town or taxing district is entitled to receive under State law. This section shall have specific reference to all funds, grants, or State aid which said county, incorporated city or town or taxing district is entitled to receive under applicable provisions of State law relating to the income tax, the tax on racing, the recordation tax, the [tax on amusements] ADMISSIONS AND AMUSEMENT TAX, and the license tax.

45.

(d) A person aggrieved by a final decision of the unit concerning the validity of the debt or correctness of the amount may appeal the decision [in accordance with the Administrative Procedure Act] AS PROVIDED FOR CONTESTED CASES IN §§ 10-215 AND 10-216 OF THE STATE GOVERNMENT ARTICLE. If a person disputes a denial of a claim for a refund by the Comptroller on grounds other than the validity of the debt or the correctness of the amount owed and that person also is appealing an adverse determination of the Maryland Tax Court under [Article 81] § 13-532 OF THE TAX - GENERAL ARTICLE, then judicial review of both decisions shall be consolidated.