

other] THE public body in the county [as] THAT the county commissioners [may] designate, including the county welfare board, [or] THE county civil works board [now existing, or which may hereafter be created], or any similar public body in the county cooperating with the State or federal government in the administration of public relief or civil works funds.

(B) The administration, [expenditure] EXPENDITURE, and accounting of all sum or sums raised, borrowed, or obtained by any [incorporated town or city] MUNICIPAL CORPORATION under [the provisions of] this subtitle shall be subject to the control of the governing body of [such incorporated town or city,] THE MUNICIPAL CORPORATION or [such other] THE public body [as] THAT the governing body [may designate] DESIGNATES.

[270A.] 9-111. ANNUAL REPORT IN ALLEGANY COUNTY.

In Allegany County, all special taxing-area commissions or boards having the right to collect taxes or fees shall file an annual report with the County Commissioners accounting for all taxes collected and disbursed. This report shall be notarized and the Commissioners at their discretion may require a certified audit. This report shall be filed within 60 days after the end of the fiscal or calendar year. All reports shall be open to the public review at the courthouse and at a convenient location in the area where taxes or fees are collected.

[271.] 9-112. EMERGENCY MEASURE.

This [subtitle] SUBTITLE, being enacted to meet an emergency through the police power of the State, is hereby declared to be immediately necessary for the preservation of the public peace, health and safety and shall be liberally construed.

[272.] 9-113. SEVERABILITY.

[Should] IF any section[,] or part of a section of this subtitle [be] held to be invalid for any reason, such holding shall not be construed as affecting the validity of any remaining section or part of a section of this subtitle, it being the legislative intent that the remainder of this subtitle shall stand, notwithstanding the invalidity of such section or part of a section.

SUBTITLE 2. LIMITATIONS ON AUTHORITY TO TAX.

[12A.] 9-201. ADVERTISERS AND ADVERTISING TRANSACTIONS.

A political subdivision of this State [which has] THAT, at any time, HAS the power to impose and collect a sales tax:

(1) [shall] MAY not thereby be construed to have the power to impose[,] and [shall] MAY not impose[,] a sales tax on advertising transactions or [upon] ON advertisers at a rate or rates in excess of the rate or rates in a sales tax imposed