- (B) THE FIRE COMPANIES THAT RECEIVE ANY FIRE TAX REVENUE SHALL SUBMIT AN ANNUAL BUDGET AND A CERTIFIED ACCOUNTING OF ALL EXPENDITURES TO THE BOARD OF COUNTY COMMISSIONERS.
- (3) (A) THE RESCUE TAX REVENUE COLLECTED FROM AN ELECTION DISTRICT SHALL BE DISTRIBUTED ANNUALLY BY THE COUNTY COMMISSIONERS TO RESCUE SQUADS LOCATED IN THAT ELECTION DISTRICT.
- (B) THE RESCUE SQUADS THAT RECEIVE ANY RESCUE TAX REVENUE SHALL SUBMIT AN ANNUAL BUDGET AND A CERTIFIED ACCOUNTING OF ALL EXPENDITURES TO THE BOARD OF COUNTY COMMISSIONERS.
- (4) (A) THE SUPPORT SERVICES TAX REVENUE COLLECTED FROM AN ELECTION DISTRICT SHALL BE DISTRIBUTED ANNUALLY BY THE COUNTY COMMISSIONERS TO THE SUPPORT SERVICES ORGANIZATIONS LOCATED IN THAT ELECTION DISTRICT THE COUNTY.
- (B) THE SUPPORT SERVICES ORGANIZATIONS THAT RECEIVE SUPPORT SERVICES TAX REVENUE SHALL SUBMIT AN ANNUAL BUDGET AND A CERTIFIED ACCOUNTING OF ALL EXPENDITURES TO THE BOARD OF COUNTY COMMISSIONERS.
- E. ANY EMERGENCY SERVICES TAX REVENUE THAT EXCEEDS THE BUDGETARY NEEDS OF THE EMERGENCY SERVICES PROVIDERS SHALL BE USED TO REDUCE THE EMERGENCY SERVICES TAX FOR THE NEXT FISCAL YEAR
- SECTION 4. AND BE IT FURTHER ENACTED, That the County Commissioners of St. Mary's County shall report to the St. Mary's County Delegation of the General Assembly on or before December 31 of 2004, 2005, and 2006, in accordance with § 2–1246 of the State Government Article, on:
 - (i) the use of proceeds from the emergency services tax;
- (ii) whether any emergency services tax increases have been offset by a reduction in the St. Mary's County real property tax rate; and
- (iii) whether the St. Mary's County budget fully and adequately funds all necessary operational expenses for the County's volunteer rescue squads.

SECTION 5. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2004.

Approved May 11, 2004.