

Governor

Senate Bill 310

AN ACT concerning

~~Frederick County~~ Annual Financial Report and Audit Reports - Filing Date

FOR the purpose of altering the date by which Frederick County may file its annual financial report for the fiscal year with the Maryland Department of Legislative Services; ~~and generally relating to the annual financial report of Frederick County~~ altering the date by which a certain audit report must be submitted by a county, municipal corporation, or taxing district to the Legislative Auditor; making certain stylistic changes; and generally relating to annual financial and audit reports of counties, municipal corporations, and taxing districts.

BY repealing and reenacting, with amendments,

Article 19 - Comptroller

Section 37 and 40(a)

Annotated Code of Maryland

(2005 Replacement Volume and 2007 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article 19 - Comptroller

37.

(a) (1) Except as provided in paragraph (2) of this subsection, each county, municipal corporation, and taxing district in the State shall by the first day of November after the close of the fiscal year file with the Department of Legislative Services its financial report covering the full period of that fiscal year.

(2) (i) Each county, municipal corporation, or taxing district with a population of more than 400,000 may by the first day of January after the close of the fiscal year file with the Department of Legislative Services its financial report covering the full period of that fiscal year.

(ii) Unless subparagraph (i) of this paragraph applies, Howard County may by the first day of December after the close of the fiscal year file with the Department of Legislative Services its financial report covering the full period of that fiscal year.