(g) This section shall not apply to Harford County and in said county the County Commissioners shall publish annually in at least two newspapers published in the county a summarized statement of the receipts and expenses of the county for the previous year in sufficient detail to inform the general public, with reasonable clarity, the source of such receipts and the nature of such expenses, and shall furnish, upon request, to any resident of the county a complete, full and itemized statement of such receipts and expenses without charge. Such published financial statements in Harford County shall include a public notice that a detailed financial statement may be obtained by interested persons from the office of the County Commissioners.

(h) (1) This section does not apply to Caroline County and Queen Anne's County. In those counties, the County Commissioners shall publish annually in at least one county newspaper of general circulation the condensed audited financial statement as prepared by the county auditor for both Caroline County and Queen Anne's County and the roads board for Caroline County and Queen Anne's County. The condensed audit shall show for both the county and the roads board receipts and expenses in the previous year in sufficient detail to inform the general public, with reasonable clarity, the source of receipts and the nature of expenses.

(2) Each published condensed financial audit shall include a notice that a detailed financial statement and the books of account may be examined and/or copied by interested citizens of the counties at the office of the County Commissioners.] IF THE CHARTER OF ANY COUNTY THAT HAS ADOPTED HOME RULE UNDER ARTICLE XI–A OF THE MARYLAND CONSTITUTION REQUIRES THE PUBLICATION OF FINANCIAL INFORMATION IN A MANNER THAT DIFFERS FROM THE REQUIREMENTS OF SUBSECTION (A) OF THIS SECTION, THE PROVISIONS OF THE CHARTER SHALL CONTROL.

EXPLANATION: Article 25, § 24(a) requires the county commissioners to publish certain financial information each year in at least two newspapers published in the county. Subsections (b) through (h) of this section either exempts certain counties or provides alternative requirements concerning specified counties. Staff recommends that this section be modified to provide a uniform requirement that each county publish in at least one newspaper in the county a summary statement of county expenses and notice to the public that an itemized report is available for public inspection during the county's business hours. To clarify the scope of this section, it is recodified in Article 24 of the Code. The modification exempts charter counties if the charter requires an alternative requirement.

11–507.

(a) [(1)]For the purposes of this section and § 11–508 of this subtitle, "person" means an individual, receiver, trustee, guardian, personal representative, fiduciary, or representative of any kind and any partnership, firm, association, corporation, or other entity.

[(2)](B) [All moneys] MONEY arising from the dog licenses or taxes shall be kept in a separate fund by the treasurer of the respective counties, or tax collecting office [thereof] OR CREDITED TO THE COUNTY'S GENERAL FUND, and [shall] MAY