§ 30-a. Reports from entities receiving foreign fire insurance premium tax. Every entity receiving and disbursing foreign fire insurance premium tax funds distributed pursuant to sections nine thousand one hundred four and nine thousand one hundred five of the insurance law, the administrative code of the city of New York and the charter of the city of Buffalo shall make an annual verified report of the receipts, expenditures and balances relating to the use and application of such funds received and disbursed after January first, nineteen hundred seventy-six to the state comptroller. Such report shall be made by the treasurer, or if there be none, by the chief fiscal officer of such entity, and shall be filed no later than the last day of February of each year for the preceding calendar year.