

**Personnel and Training**

John E. Murphy, *Director*

State Treasury Building  
Annapolis 21404 Telephone: 269-3696

301 W. Preston Street  
Baltimore 21201 Telephone: 383-3947

330 St. John Street  
Havre de Grace 21078 Telephone: 939-5602

Information Center, Room 106  
City Hall  
Baltimore Avenue & 3rd Street  
Ocean City 21842 Telephone: 289-5335

Odd Fellows Building, Room 300  
132 E. Main Street  
Salisbury 21801 Telephone: 742-2334

**Retail Sales Tax Division**

Henry A. Heinmuller, Jr., *Director*

Henry Blondheim, *Assistant Director*

301 W. Preston Street  
Baltimore 21201 Telephone: 383-3838

Parkway Building, Suite 415  
5801 Annapolis Road  
Bladensburg 20710 Telephone: 277-3616

9 Market Street  
Cumberland 21502 Telephone: 777-2165

Professional Arts Building  
5 Public Square  
Hagerstown 21740 Telephone: 797-5470

Penn Silver Building, Suite 214  
5408 Silver Hill Road  
Suitland 20023 Telephone: 568-1555

Wheaton Plaza North Office Building  
Suite LL6  
Wheaton 20902 Telephone: 949-0280

**Admissions Tax Unit**

Romeo L. Valianti, *Director*

State Treasury Building  
Annapolis 21404 Telephone: 269-3001

301 W. Preston Street  
Baltimore 21201 Telephone: 383-3821

The office of the Comptroller of the Treasury was established in 1851. The Comptroller is elected by popular vote for a term of four years (Const. 1867, Art. VI, sec. 1). There is no limitation on the number of terms he may serve. He receives such salary as may be fixed by law. For Fiscal Year 1979, he will receive a salary of \$50,000. He must give his bond and keep his office at the seat of government. He qualifies on the third Monday in January following his election, but his qualifications to hold office are not stated either in the Constitution of 1867 or in the Code. The Constitution enumerates his duties, beginning with the broad mandate to exercise "general superintendence over the fiscal affairs of the State, preparing plans for the improvement and management of revenue, for the support of the public credit." More specifically, he is to "preserve all public accounts, and decide on the forms of keeping and stating accounts;" to "grant, under regulations prescribed by law, all warrants for money to be paid out of the Treasury;" and to "superintend and enforce the prompt collection of all taxes and revenues." The Comptroller receives the Legislative Auditor's reports and contacts various departments to follow the Auditor's recommendations. Jointly with the Treasurer he exercises supervision over the Central Payroll Bureau. The Comptroller, or his deputies, countersigns all checks drawn by the Treasurer upon the deposits of the State. The Comptroller prescribes the formalities for the transfer or other evidence of the State debt and countersigns such papers. He administers and collects the following specific taxes: the income tax, both personal and corporate; the retail sales and use taxes; the admissions tax; the motor vehicle fuel tax; the road tax on motor carriers; the State tobacco tax; the Maryland estate tax; excise taxes on beer, wine, and liquor; and certain franchise taxes. The Comptroller also administers the Abandoned Property and Dormant Bank Account Laws, collects taxes on the deposits of savings banks, on the gross receipts of certain utility companies, and rolling stock of persons other than railroads. Revenues collected by the Maryland Racing Commission as well as the motor vehicle revenues are distributed to political subdivisions by the Comptroller's Office. Admissions and amusement tax revenues are collected by the Comptroller at rates set by local officials and distributed to political subdivisions.

The Comptroller, through the Alcohol and Tobacco Tax Division, controls and regulates the manufacture, sale, transportation, and distribution of alcoholic beverages into, within, and out of the State