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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. As of January 24, 1983, he will receive an annual salary of \$62,500. 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 countersign 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 and amusement 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 and collects taxes on the deposits of savings banks, on the gross receipts of certain utility companies, and on the rolling stock of persons other than railroads. Revenues collected by the Maryland Racing Commission as well as motor vehicle revenues are distributed to political subdivisions by the Comptroller's Office. Admissions and amusement tax revenues, at rates set by local officials, are collected by the Retail Sales Tax Division 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 of Maryland; issues licenses to manufacturers, wholesalers, airlines, railroads, and steamboats; and issues permits to nonbeverage dealers, nonresident dealers, transportation companies, transporters, and for public individual storage. The Maryland Alcohol and Tobacco Tax Enforcement Unit is charged with the specific enforcement of certain alcoholic beverages and tobacco tax laws.

Through the Motor Fuel Tax Division, the Comptroller registers and licenses motor fuel dealers as well as diesel fuel sellers and/or users. The Motor Fuel Inspection Unit and the Motor Fuel Testing Laboratory operate to enforce specifications designed to guarantee the quality of fuel offered for sale in the State.

The Comptroller prescribes the form of all licenses required by the State licensing laws, which are issued through the Clerks of the Courts of the various counties. The License Bureau enforces the State license laws. Each month the Comptroller collects license revenues, State property transfer taxes, death taxes, and real and personal property taxes from the Clerks of the Courts, Registers of Wills, and County Treasurers of each county. Distribution of certain taxes and revenue is made to the cities, towns, and counties of the State and to other State agencies as prescribed by law (Code 1957, Art. 2B, sec. 134; Art. 19, secs. 1-34; Art. 56, secs. 3-4, 137; Art. 78B, sec. 19; Art. 81, secs. 201, 323, 410, 433, 434, 460; Art. 89B, secs. 31, 32, 33, 34).

Various pamphlets and booklets describing taxes collected by the Comptroller, listing diesel fuel outlets in Maryland, and furnishing statistical information (including the Comptroller's Annual Report) are available from the Public Affairs Office (telephone: 269-3885).