In addition to the functions that we have been talking about, the State Comptroller exercises two other functions, neither one of which is administrative. The Comptroller, when he makes regulations for the divisions in his office, Sales Tax, Commissions Tax, Income Tax and the rest, he is exercising a delegated legislative product, a power delegated him by the legislature.

Likewise, when the Governor or his designee in his office holds hearings on the questions that are very often raised as to the application of any tax imposed by the legislature or questions the applicability to him of any such tax, the Comptroller or his designee must make findings of fact and on those facts determine whether the taxpayer is liable to pay the tax in question. In doing that, in performing that function, the Comptroller performs a quasi-judicial power, just the same as any quasi-judicial board of the State, for instance, the Maryland Tax Court performs a quasi-judicial power so that the State Comptroller is not confined to administrative powers; he also performs those delegated legislative powers and quasi-judicial powers.