

here to speak for himself—he did say on reflection he called the executive director and asked for the right to reconsider the statement that he had made, and I have therefore not elected to quote the earlier statement because I think everybody from time to time changes his mind.

THE CHAIRMAN: Delegate Boyce.

DELEGATE BOYCE: Thank you, Mr. Vice-Chairman.

THE CHAIRMAN: Are there any further questions of the Vice-Chairman? Delegate Henderson.

DELEGATE HENDERSON: Is it not true that the tax collecting department is set up by a separate department setup by the governor?

THE CHAIRMAN: Delegate Adkins.

DELEGATE ADKINS: It is certainly true in most states.

THE CHAIRMAN: Are there any further questions? The Chair hears no further questions, and the Chair calls on Delegate Sybert to present the Minority Report. Delegate Sybert, come forward to the reading desk, please.

DELEGATE SYBERT: Mr. Chairman and fellow delegates: I think we have before us in the question we are now discussing a narrow issue, should the state comptroller be elected by the people as has been true for the last one hundred and sixteen years, or should he be appointed by the governor. The Committee Recommendations would provide that the chief fiscal officer whom I equate with the comptroller as we have known him, would be the single head of a principal department, and under section 4.21, I think it is, of the Committee Recommendations, the governor would appoint the heads of all principal departments, and those heads would serve at his will. The minority, of course, feels that the time-tested method of electing the comptroller and thereby having an independent chief fiscal officer of the State responsible directly to the people and not the creature of the governor, has stood the test of time and has worked well for the State and for the people. The presiding speaker, Vice-Chairman Adkins said that we are coming to or maybe he said we have crossed the Rubicon, that because of the growth of the State, we must make the governor, in effect, all powerful. I do not think the simile is very apt because the crossing of the Rubicon was made by Julius Caesar after he had been successful in the Gallic wars; and when he came to the Rubicon, a small

stream, he had to decide whether to march on Rome, notice having been served on him that if he came, he would be met by force because others wanted to control the government of Rome. Caesar had to determine whether to march on Rome and assume the position of dictatorship. He did march on Rome with his victorious army, he overcame his opponents, he did set himself up as a dictator; and we all know what happened. Caesar had his Brutus.

Friends, we do not want to put the State of Maryland in the position of setting up a virtual dictator which has stood us in such good stead since the Constitution of 1851, under the plea that things have become so big that we have to turn them over to one head, one person elected by the people; and on that plea, if we heed it, to scrap the position of state comptroller.

Just briefly, the state comptroller, as I think has been mentioned, has 900 employees serving under him, all as far as I know protected by the merit system.

The office was not ever that big until when after World War II, the increasing business of the State, manufacturing business of all kinds required the state government to become larger, and the office grew to its present proportions. There are now twelve departments in the office of the state comptroller. Very quickly those departments are the General Department, the License Bureau, the Gasoline Tax Division, the Alcoholic Beverages Division, the Income Tax Division, the Admissions Tax Division, the Bureau of Revenue Estimates, the Retail Sales Tax Division, the Central Payroll Division which handles the payroll for 22,500 employees, the Cigarette Tax Unit, the Data Processing Division, and the Abandoned Property Division. I think that order is the order in which those departments were added to the office of the comptroller.

By law the comptroller is the chief fiscal officer of the State, the manager of the state's money. He is charged, of course, with the collection of that money and the management of the state's revenues and the supervision and control of expenditures. One of the most important functions of the comptroller is to exercise a check, a pre-check on the state's money as it is paid out. When a voucher comes in from a department, the controller must and does check the voucher to ascertain whether it is a matter which has been authorized by law or in the budget. If he finds that it has been so authorized, he then checks the funds in that account, and if the funds are