

of the treasury department, within ten days after the commencement of each session; and perform such other duties as shall be prescribed by law.

An Act of the General Assembly of 1929 providing for a change in the Constitution which would permit the Comptroller to appoint deputies with authority to sign warrants and countersign checks was approved at the November, 1930, election. This authority makes possible the direct payment of all obligations of the State by the State Treasury Department and gives the central accounting office of the State an opportunity to pass upon all vouchers before payment. It had not been possible to provide for direct payment of all vouchers because of the impossibility of one man, the Comptroller, being able to sign all the warrants and checks which would be necessary if this plan were put into effect. A similar provision was approved for the State Treasurer's Office so that the State Treasurer will be authorized to appoint a deputy, or deputies, to sign checks in payment of State obligations.

The Maryland Income Tax Law of 1937 became effective May 18, 1937 and imposes a tax to be administered by the Comptroller at the rate of one-half of one per cent on net income (less personal exemptions in the case of individuals), as defined in the Act, derived during the calendar years 1937 and 1938. The tax is imposed upon residents of Maryland, non-residents of Maryland deriving income from sources in Maryland, domestic corporations and foreign corporations doing business in Maryland, and fiduciaries. The proceeds from the tax are required to be paid by the Comptroller into the State Fund for Aid to the Needy.

**STATE AUDITOR**  
**Union Trust Building, Baltimore**  
(Terms Expire 1939.)

Name.	Postoffice.
<b>State Auditor:</b>	
James L. Benson, B.C.S., C.P.A., LL.B.....	Baltimore
<b>Deputy State Auditor:</b>	
Arthur C. Meade, C. P. A., LL.B.....	Baltimore
<b>Assistants:</b>	
Thomas A. Sweeney.....	Baltimore
Howard B. Matthews.....	Baltimore
Charles S. Shaffer, P.A.....	Baltimore
Maude D. Webb, B.C.S.....	Towson
Arthur V. Wooldridge, B.C.S.....	Baltimore
Clarence Hildreth, B.C.S., P.A.....	Baltimore
M. S. Brown.....	Relay
J. W. Sindall, B.C.S.....	Baltimore
Arthur E. Depew.....	Dundalk
William N. Bowen.....	Pikesville
Edward E. Johnston, LL.B.....	Baltimore
Frederick T. Bowling, Jr.....	Baltimore
W. T. Sibbet.....	Baltimore
F. T. Benson.....	Baltimore
*Edgar D. Marine.....	Baltimore
<b>Secretary-Stenographer:</b>	
Kathleen Collins.....	Baltimore

\*See the Conservation Department, Page 80, for full account of duties and term of office.