

Alcoholic Beverages Tax Division:

Chief Clerk:

Roger V. Laynor.....Elkridge

Gasoline Tax Division:

Chief Clerk:

John P. Mannion.....Baltimore

Income Tax Division:

Chief Clerk:

Robert C. Paxson.....Annapolis

The Comptroller is elected by the people for a term of four years from the third Monday in January next ensuing his election. The Comptroller appoints all officers in his own office.

The Comptroller is the head of the Division of Financial Review of the Finance Department. He is directed to exercise supervision and direction over the State Auditor, the State Bank Commissioner, the State Insurance Department, the State Tax Commission and the Department of Budget and Procurement.

The Comptroller shall have general superintendence of the fiscal affairs of the State; he shall digest and prepare plans for the improvement and management of the revenue, and for the support of the public credit; prepare and report estimates of the revenue and expenditures of the State; superintend and enforce the prompt collection of all taxes and revenue; adjust and settle, on terms prescribed by law, with delinquent collectors and receivers of taxes and State revenue; preserve all public accounts; decide on the forms of keeping and stating accounts; grant under regulations, prescribed by law, all warrants for money to be paid out of the Treasury, in pursuance of appropriations by law, and countersign all checks drawn by the Treasurer upon any bank or banks, in which the monies of the State may, from time to time, be deposited; prescribe the formalities of the transfer of stock, or other evidence of the State debt, and countersign the same, without which such evidence shall not be valid; he shall make to the General Assembly full reports of all his proceedings, and of the state 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 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.

MARYLAND INCOME TAX LAW

The Maryland Income Tax Law of 1939 was amended by the laws of Maryland of 1941. Chapter 36 of the 1941 law was made retroactive and first applied to income received during the calendar year 1940 and all subsequent calendar years or fiscal years ending