dence of the State debt, countersigning the same. The office of the Comptroller superintends and enforces the prompt collection of all taxes and revenue. The office of the Comptroller is further responsible for the administration and collection of the following specific taxes: the income tax, both personal and corporate; the retail sales and use taxes; the admission tax, and the gasoline tax, each of which is collected and administered by separate divisions established for the purpose. The Alcoholic Beverage tax division collects the taxes on beverages, and licenses transportation companies selling alcoholic beverages, and warehouses for the storage thereof. The office of the Comptroller is further required to prescribe 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 is also responsible for the enforcement of the State License Laws. The Comptroller's office is further responsible for the distribution of certain taxes and revenue to the local subdivisions and other state agencies as prescribed by law (Code 1939 & 1947 Supp. Art. 19, secs. 6-35).

The Offices of the Comptroller of the Treasury located in Baltimore for the convenience of the public are:

> Comptroller of the Treasury 1001 Davison Building Telephone: Plaza 2701

State License Bureau (only office) 1012 Davison Building

Telephone: Plaza 2703

Alcoholic Beverage Tax Division

706 Davison Building Telephone: Plaza 6107

Income Tax and Admissions Tax Divisions

Pythian Building North Charles at Preston Streets

Telephone: Vernon 5986 Income Tax: Dundalk Office Dundalk Building

Dundalk 22, Maryland Telephone: Dundalk 1428

Retail Sales Tax Division (only office)

15 West Baltimore Street Telephone: Saratoga 5535

## Publications:

Annual Report of the Comptroller of the Treasury, 1946, 1947 Annual Report, Alcoholic Beverage Division, 1946, 1947

Alcoholic Beverage Laws, 1947

Retail Sales and Use Tax Laws, 1947

Appropriations:	1948	1949
General Funds	\$611,454	\$620,513
Special Funds (Retail Sales	87,760	87,910
Tax Division)	450,000	450,000
\$	1,149,214	\$1,158,423

Staff: 341.