

for reassessment purposes once in every five years (Code 1947 Supp. Art. 81, sec. 180).

The State Tax Commission has charge of the qualifications and registration of foreign corporations doing business in Maryland. In addition to collecting an annual filing fee and accounting monthly for all such collections to the Treasurer, the Commission assesses the tangible personal property of foreign corporations and distributes the proceeds to the localities in which the property is located. Previous to 1940, the power to assess such property was in the hands of local taxing officials. Charters and amendments to charters of domestic corporations are filed with, and recorded and approved by the Commission. In its jurisdiction over foreign corporations, the Commission succeeds the Secretary of State; while in passing on appeals locally made, and on certificates of incorporation, it exercises functions formerly performed by the courts. (Code 1947, Supp., Art. 81, sec. 10).

Under the income tax law, the Commission was given appellate jurisdiction from the final action of the Comptroller. The determination of the Commission is *prima-facie* evidence of the amount of tax due, but an appeal to the Court lies from the findings of the Commission in the manner now provided for all appeals from the Commission in the exercise of its appellate jurisdiction. (Code 1939, Art. 81, sec. 247).

Expenditures, 1949	\$233,549.60
Appropriation, 1950	244,418.00
Staff: 23.	

DEPARTMENT OF BUDGET AND PROCUREMENT

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The Department of Budget and Procurement was established in 1939, combining the budgeting and purchasing functions of the State into a single agency. The Director of the Department is appointed by the Governor. In addition to having executive jurisdiction of the Department, the Director reviews all leases for rental of office space prior to their submission to the Board of Public Works for approval. (Code 1939, Art. 15A, sec. 13).

Budget Bureau

The budget functions of the agency are vested in the Budget Bureau, the chief of which is appointed by the Director. The Bureau aids the Director in preparing a tentative budget for the Governor's consideration and reviews all budget amendments presented by the various State agencies. The Bureau may investigate the necessity for all expenditures. (Code 1939, Art. 15A, secs. 14-21).

Purchasing Bureau

The head of the Purchasing Bureau is also appointed by the Director. This Bureau is charged with the purchase of all supplies, material and equipment for the use of State agencies. A warehouse is maintained for the storage of supplies paid for out of the Revolving Fund of \$300,000.00. An accounting system has been developed by means of which, through debit and credit entries, funds are trans-