

evidence 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 admissions tax, the motor vehicle fuel tax, and the solid fuel tax, each of which is collected and administered by separate divisions established for the purpose. The Alcoholic Beverages Tax Division controls and regulates the manufacture, sale, transportation and distribution of alcoholic beverages into, within and out of the State of Maryland; collects excise taxes on beer, wine and liquor; issues licenses to manufacturers, wholesalers, railroads and steamboats; issues permits to non-beverage dealers, non-resident dealers, transportation companies, and for public and individual storage. The 1953 General Assembly established the Maryland Alcohol Tax Enforcement Unit under the Comptroller and within the Alcoholic Beverages Tax Division for specific enforcement of certain of the alcoholic beverages laws. 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 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 1951 and 1955 supp., Art. 2B; Art. 19, secs. 1-34, Art. 56 secs. 3A, 11, secs. 123-145; Art. 81, secs. 131, secs. 211-217, secs. 275-407).

Branch offices of the Comptroller of the Treasury are maintained in the following cities:

- Baltimore (all divisions)
- 34 Hopkins Place
- Dundalk
- Dunkirk Building, Shipping Place and Dunmanway
- Washington, D. C.
- International Office Building, 1319 F Street, N. W.
- Cumberland
- 9 Market Street
- Easton
- Avalon Building
- Salisbury
- Advertiser Building

	1955	1956
General Funds .....	\$1,967,688.00	\$2,110,403.00
Special Funds .....	186,043.00	190,073.00
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Total .....	\$2,153,731.00	\$2,300,476.00

Staff: 466.

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### STATE APPEAL BOARD

Chairman: L. Franklin Purnell  
 Walter E. Buck, Joseph I. Pines  
 Louis R. Schuerholz, Secretary

34 Hopkins Place, Baltimore 1 Telephone: Plaza 2-2700

The State Appeal Board was established in 1933. It was designated by law as the "State License Bureau" until 1947, when the name was changed (Acts of 1947, ch. 501, sec. 2A). The Board is composed of