

reports, and jointly with the Treasurer, he exercises supervision over the Central Payroll Bureau. The Comptroller or his deputies countersign all checks drawn by the Treasurer upon the deposits of the State. The Comptroller prescribes the formalities for the transfer or other evidence of the State debt and countersigns such papers. He administers and collects the following specific taxes: the income tax, both personal and corporate; the retail sales and use taxes; and 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 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; and issues permits to nonbeverage dealers, nonresident 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 Division for specific enforcement of certain of the alcoholic beverages laws.

The office of the Comptroller prescribes 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 enforces the State license laws. The Comptroller's Office also distributes certain taxes and revenue to the local subdivisions and other State agencies as prescribed by law (Code 1951 and 1957 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
- Dundalk Building, Shipping Place and Dunmanway
- Washington, D. C.
- International Office Building, 1319 F Street, N.W.
- Cumberland
- 9 Market Street
- Easton
- Masonic Building
- Salisbury
- Odd Fellow Lodge

Appropriations	1957	1958
General Funds .....	\$2,322,593.00	\$2,676,876.00
Special Funds .....	189,419.00	215,824.00
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Total .....	\$2,512,012.00	\$2,892,700.00
Staff: 592.		

**STATE APPEAL BOARD**

Chairman: Walter E. Buck  
 Joseph I. Pines, Norman C. Mason  
 Louis R. Schuerholz, Secretary

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

The State Appeal Board was established in 1933 as the "State License Bureau." In 1947 the General Assembly changed the name (Acts of 1947, chap. 501, sec. 2A). The Board is composed of three