members appointed by the Comptroller of the Treasury subject to the approval of the Governor. The Comptroller designates the Chairman of the Board. The Board acts on complaints in place of a county board of license commissioners in Somerset, Wicomico, and Worcester counties. It hears appeals from the decisions of the licensing authorities in Anne Arundel (except the City of Annapolis) and Dorchester counties. Its decision in Somerset and Worcester counties is subject to appeal to the Circuit Court. There is no appeal from the decision of the Board in Wicomico County. The Board meets, within the time prescribed by law after the filing of an appeal, request, or complaint, at the County Seat of the county in which the action originated. The appropriation for the expenses of the Board is included in the budget of Alcoholic Beverages Division, Comptroller of the Treasury (Code 1951, Art. 2B, sec. 168; 1957 supp., Art. 2B, sec. 145).

Appropriations			1957	1958
eneral	Funds		\$8,160	\$7,965

## BOARD OF REVENUE ESTIMATES BUREAU OF REVENUE ESTIMATES

J. Millard Tawes, Comptroller of the Treasury Hooper S. Miles, State Treasurer James G. Rennie, Director, Department of Budget and Procure-

W. Irvin Young, Chief, Bureau of Revenue Estimates

State Office Building, Annapolis Telephone: Colonial 8-3371

The Board of Revenue Estimates and the Bureau of Revenue Estimates were created in 1945. The Board is composed of the Comptroller of the Treasury, the State Treasurer, and the Director of Budget and Procurement. It studies the findings and recommendations of the Bureau and then sends to the Governor, for submission to the General Assembly, an itemized statement of anticipated revenues for the succeeding fiscal year, together with its recommendations. The Bureau studies and analyzes all sources of revenue, prepares for the Board the findings for the itemized statement of anticipated revenue, devises equitable and economical means of collection of such revenue, and devises and recommends new sources of revenue (Code 1951, Art. 41, sec. 166).

The Chief of the Bureau of Revenue Estimates, in conjunction with the State Comptroller's office, prepares and submits to the members of the General Assembly by the end of the months of January and July in each year an itemized statement showing the following information for the six-month period ending on the next preceding December 31 or June 30, as the case may be: (1) estimated revenue from all sources, by funds, for the current budget period; (2) collections for the next preceding six-month period; and (3) amount of revenues uncollected or over-collected (Code 1951, Art. 41, sec. 166). The appropriations for the Bureau of Revenue Estimates is included in the budget of the Comptroller of the Treasury.

Approp	priation	1957	1958
General Staff: 2.	Funds	\$11,530	\$11,911