

Shipping Place and Dunmanway, Dundalk	Telephone: Atwater 4-8400
Masonic Building, Easton	Telephone: Talbot 2-3640
Odd Fellows Building, Salisbury	Telephone: Pioneer 2-1256
Woodmore Shopping Center, Building 10, 111 Colesville Road, Silver Spring	Telephone: Juniper 5-8446
1319 F Street, N.W., Washington, D. C.	Telephone: Sterling 8-6680

Admissions Tax Division, Joseph S. Hogg, Chief

State Office Building, Annapolis	Telephone: Colonial 8-3371
301 W. Preston Street, Baltimore 1	Telephone: Vernon 7-9000

Alcoholic Beverages Division, Roger V. Laynor, Chief

State Office Building, Annapolis	Telephone: Colonial 8-3371
Nights and holidays	
Alcoholic Beverages Division	Telephone: Colonial 8-3374
Alcohol Tax Enforcement Unit	Telephone: Colonial 3-5623
301 W. Preston Street, Baltimore 1	Telephone: Vernon 7-9000

Gasoline Tax Division, John K. Coleman, Chief

State Office Building, Annapolis	Telephone: Colonial 8-3371
Nights and holidays	Telephone: Colonial 3-5731

License Bureau, Edward J. Dyas, Chief License Inspector

301 W. Preston Street, Baltimore 1	Telephone: Vernon 7-9000
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Retail Sales Tax Division, Vacancy, Chief

301 W. Preston Street, Baltimore 1	Telephone: Vernon 7-9000
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The Office of the Comptroller of the Treasury was established in 1851. The Comptroller is elected by popular vote for a term of four years (Const. 1867, Art. VI, sec. 1). The Constitution enumerates his duties, beginning with the broad mandate to exercise "general superintendence of the fiscal affairs of the State." More specifically, he is to "preserve all public accounts, and decide on the forms of keeping and stating accounts;" to "grant, under regulations prescribed by Law, all warrants for money to be paid out of the Treasury;" and to "superintend and enforce the prompt collection of all taxes and revenues." The Comptroller receives the State Auditor's 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; the admissions tax; the motor vehicle fuel tax; the road tax on motor carriers; the State tobacco tax; and the Maryland estate tax.

The Comptroller, through 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 Maryland Alcohol Tax Enforcement Unit is charged with the 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