

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; the Maryland estate tax; excise taxes on beer, wine and liquor; and certain franchise taxes. The Comptroller also collects taxes on the deposits of savings banks, on the gross receipts of certain utility companies and rolling stock of persons other than railroads. Revenues collected by the Maryland Racing Commission are distributed to political subdivisions.

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; issues licenses to manufacturers, wholesalers, airlines, railroads, and steamboats; and issues permits to nonbeverage dealers, nonresident dealers, transportation companies, transporters, and for public 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 Clerks of the Courts of the various counties. The License Bureau enforces the State license laws. Each month the Comptroller collects license revenues, death taxes, and real and personal property taxes from the Clerks of the Courts, Registers of Wills, and County Treasurers, respectively, of each county. Distribution of the certain taxes and revenue is made to the cities, towns and counties of the State and to other State agencies as prescribed by law (Code 1957, Art. 2B, sec. 134; Art. 19, secs. 1-34; Art. 56, secs. 3-4; Art. 78B, sec. 19; Art. 81, secs. 201, 323, 410; Art. 89B, secs. 30, 32, 33, 34, 38).

Appropriations	1961	1962
General Funds	\$3,603,540.00	\$3,826,254.00
Special Funds	522,849.00	562,332.00
Total	\$4,126,389.00	\$4,388,586.00
Staff: 696.		

STATE APPEAL BOARD

Chairman: Paul Wartzman
 Walter E. Buck, Jr., Ralph L. Lowman
 Louis R. Schuerholz, Secretary

301 W. Preston Street, Baltimore 1

Telephone: 837-9000

The State Appeal Board was established in 1933 as the "State License Bureau" (Chapter 2, Acts of the Special Session, 1933). In 1947 the General Assembly changed the name of the State Appeal Board (Chapter 501, sec. 177, Acts of 1947). The Board is composed of three members appointed by the Comptroller of the Treasury subject to the approval of the Governor. The Comptroller designates the Chairman of the Board and the Board appoints a secretary. It is the local Board of License Commissioners in Somerset County. It hears appeals from decisions of local licensing authorities in Dorchester and Wicomico counties (Code 1957, Art. 2B, secs. 61, 70, 147, 154, 177, 184). The Board meets for hearings and to hear appeals within the time prescribed by law, 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.