

intendence over the fiscal affairs of the State, preparing plans for the improvement and management of revenue, for the support of the public credit". 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, contacts various departments to follow up the Auditor's recommendations, and jointly with the Treasurer he exercises supervision over the Central Payroll Bureau. The Comptroller, or his deputies, countersigns 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; the Maryland estate tax; excise taxes on beer, wine and liquor; and certain franchise taxes. The Comptroller also administers the Dormant Bank Account Law, 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 as well as the motor vehicles revenues are distributed to political subdivisions by the office of the Comptroller.

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, 137; Art. 78B, sec. 19; Art. 81, secs. 201, 323, 410, 433, 434, 460; Art. 89B, secs. 31, 32, 33, 34).

Appropriations	1965	1966
General Funds	\$4,469,145	\$4,558,196
Special Funds	647,129	675,401
Total	\$5,116,274	\$5,233,597
Staff: 696.		

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