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The Office of the Comptroller of the Treasury was established in 1851. The Comptroller is elected by popular vote for the term of four years (Const. 1867, Art. VI, sec. 1). The Constitution enumerates his duties, beginning with the broad mandate to exercise "general superintendence 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 rail-