

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, State property transfer taxes, 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 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, 1968 Repl. Vol., Art. 2B, sec. 134; 1966 Repl. Vol., Art. 19, secs. 1-34; 1968 Repl. Vol., Art. 56, secs. 3-4, 137; 1969 Repl. Vol., Art. 78B, sec. 19; 1969 Repl. Vol., Art. 81, secs. 201, 323, 410, 433, 434, 460; 1969 Repl. Vol., Art. 89B, secs. 31, 32, 33, 34).

Appropriations	1973	1974
General Funds	\$11,873,167	\$13,220,791
Special Funds	2,342,680	2,633,105
	<u>\$14,215,847</u>	<u>\$15,853,896</u>

Staff: 1,057.

STATE APPEAL BOARD

Chairman: Morris Turk
 Philip Pear, J. Elmer Thompson, Jr.
 Louis R. Schuerholz, Secretary

State Treasury Building, Annapolis 21404 Telephone: 267-5311

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 to 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 hears appeals from decisions of local licensing authorities in Dorchester, Somerset and Wicomico counties (Code 1957, 1968 Repl. Vol., 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.

**BOARD OF REVENUE ESTIMATES
 BUREAU OF REVENUE ESTIMATES**

Louis L. Goldstein, Comptroller of the Treasury
 J. Millard Tawes, State Treasurer
 R. Kenneth Barnes, Secretary of Budget and Fiscal Planning
 W. Irvin Young, Chief, Bureau of Revenue Estimates, Secretary

Treasury Building, Annapolis 21404 Telephone: 267-5882

The Board of Revenue, Estimates and the Bureau of Revenue Estimates were created by Chapter 991, Acts of 1945. The Board is composed of the Comptroller of the Treasury, the State Treasurer, and the Secretary of Budget and Fiscal Planning. 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 anti-