

Personnel and Training

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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), at the general election, not a presidential election. There is no limitation on the number of terms he may serve. He receives such salary as may be fixed by law. For Fiscal Year 1977, he will receive a salary of \$44,856. He must give his bond and keep his office at the seat of government. He qualifies on the third Monday in January following his election, but his qualifications to hold office are not stated either in the Constitution of 1867 or in the Code. 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 Legislative Auditor's reports and contacts various departments to follow the Auditor's recommendations. 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 Abandoned Property and Dormant Bank Account Laws, 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 vehicle 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, State property transfer taxes, death taxes, and real and personal prop-