

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 and Tobacco Tax Enforcement Unit is charged with the specific enforcement of certain alcoholic beverages and tobacco tax laws.

Through the Gasoline Tax Division, the Comptroller registers and licenses motor fuel dealers as well as diesel fuel sellers and/or users. The Motor Fuel Inspection Unit and the Motor Fuel Testing Laboratory operate to enforce specifications designed to guarantee the quality of fuel offered for sale in the State.

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 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, 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).

State Appeal Board

Chairperson: J. Elmer Thompson, Jr.

George Manis; Gilbert H. McQuay

State Treasury Building

Annapolis 21404

Telephone: 269-3311

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 Chairperson 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, 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 the Alcohol and Tobacco Tax Division, Comptroller of the Treasury.

Board of Revenue Estimates

Bureau of Revenue Estimates

Louis L. Goldstein, *Comptroller of the Treasury*

William S. James, *State Treasurer*

Thomas W. Schmidt, *Secretary of Budget and Fiscal Planning*

Robert D. Rader, *Chief, Bureau of Revenue Estimates, Secretary*

Treasury Building

Annapolis 21404

Telephone: 269-3882

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 anticipated revenues for the succeeding fiscal year, together with its recommendations. The Bureau studies and analyzes all sources of revenue, prepares for the Board the findings for the itemized statement of anticipated revenue, devises equitable and economical means of collection of such revenue, and devises and recommends new sources of revenue.

The Chief of the Bureau of Revenue Estimates, in conjunction with the State Comptroller's Office, prepares and submits to the members of the General Assembly by the end of the months of January and July in each year an itemized statement showing the following information for the six-month period ending on the next preceding December 31 or June 30, as the case may be: (1) estimated revenue from all sources, by funds, for the current budget period; (2) collections for the next preceding six-month period; and (3) amount of revenues uncollected or over-collected (Code 1957, Art. 41, sec. 194). The appropriation for the Bureau of Revenue Estimates is included in the budget of the Comptroller of the Treasury.