

Abandoned Property Unit

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330 St. John Street
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Office of the Comptroller

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Penn Silver Building, Suite 214
5408 Silver Hill Road
Suitland 20028 Telephone: 568-1555

Retail Sales Tax Division

Stephen M. Cordi, *Director*

Vacant, *Assistant Director*

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Bladensburg 20710 Telephone: 277-3616

9 Market Street
Cumberland 21502 Telephone: 777-2165

Wheaton Plaza North Office Building
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Wheaton 20902 Telephone: 949-0280

Md. Route 5
Mechanicsville 20659 Telephone: 884-4530

Admissions Tax Unit

Romeo L. Valianti, *Director*

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The office of the Comptroller of the Treasury was established in 1851. The Comptroller is elected by popular vote for a term of four years (Const. 1867, Art. VI, sec. 1). 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 1981, he will receive a salary of \$50,000. 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 countersign 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 and collects taxes on