

the deposits of savings banks, on the gross receipts of certain utility companies, and on the rolling stock of persons other than railroads. Revenues collected by the Maryland Racing Commission as well as motor vehicle revenues are distributed to political subdivisions by the Comptroller's Office. Admissions and amusement tax revenues, at rates set by local officials, are collected by the Comptroller and distributed to political subdivisions.

The Comptroller, through the Alcohol and Tobacco Tax 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 and Tobacco Tax Enforcement Unit is charged with the specific enforcement of certain alcoholic beverages and tobacco tax laws.

Through the Motor Fuel 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 of 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 and Somerset 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.

## 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  
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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