

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 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 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 are collected by the Retail Sales Tax Division, at rates set by local officials, 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 beverage 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.

Through the Retail Sales Tax Division, the Comptroller operates a Central Registration Unit, allowing individuals to register for sales tax, state income tax withholding, unemployment insurance, and admissions and amusement tax accounts on one form. The central registration form also serves as an initial registration for businesses which may require State alcoholic beverage and/or tobacco permits or which require registration with the Motor Vehicle Fuel Tax Division.

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. 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. 1-42; Art. 56, secs. 3-4, 137; Art. 78B, sec. 19; Art. 81, secs. 323, 410, 433, 434, 460; Transportation Article, secs. 8-401 through 8-407).

Pamphlets and booklets describing taxes collected by the Comptroller, offering advice on opening a new business, listing diesel fuel outlets in Maryland, and furnishing statistical information (including the Comptroller's Comprehensive Annual Financial Report) are available from the Public Affairs Office (telephone: 269-3885).

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