

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, sec. 137; Art. 78B, sec. 19; Art. 81, secs. 323, 323B, 404, 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 and furnishing statistical information (including the Comptroller's Comprehensive Annual Financial Report) are available from the Public Affairs Office (telephone: 974-3885).

Alcohol & Tobacco Tax Division

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Motor Vehicle Fuel Tax Division

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Arthur E. Price, *Administrator*

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