

Constitutional Offices & Agencies/151

SALES & USE TAX DIVISION (24.01.05)

FY1989 appropriation.....\$10,860,971
Stephen M. Cordi, Director 225-1556

301 W. Preston St.
Baltimore, MD 21201 225-1555
..... Taxpayer Information: 225-1300

FISCAL ADMINISTRATION SECTION

John G. Luber, Fiscal Administrator
..... 225-1322

ASSISTANT DIRECTOR

Linda L. Tanton..... 225-1555

ASSESSMENTS SECTION

Gary C. Fisher, Manager..... 225-1572

TAXPAYER SERVICE SECTION

Martin K. Bradin, Manager.. 225-1306

CENTRAL REGISTRATION SECTION

Drosos M. Marcuri, Manager
..... 225-1313

UNCLAIMED PROPERTY SECTION

Ronald D. LaMartina, Manager
..... 225-1705

ASSISTANT DIRECTOR

Thomas D. Taylor..... 225-1557

FIELD AUDIT SECTION

Edward LeCompte, Chief Auditor
..... 225-1500

COLLECTIONS SECTION

Joan Barnhart, Manager..... 225-1600

STATE LICENSE BUREAU

George T. Gray, Chief License
Inspector

301 W. Preston St.
Baltimore, MD 21201 225-1550

Goldstein Treasury Building, Room
305

60 Calvert St.
Annapolis, MD 21401 974-3001

9 Market St.

Cumberland, MD 21502 777-2179

Odd Fellows Building, Room 100

132 E. Main St.
Salisbury, MD 21801 543-6800

Metro-Plex, Suite 450

8401 Corporate Dr.
Landover, MD 10785 459-2714

Wheaton Plaza North Office Building
Suite LL6

Wheaton, MD 20902 949-0280

Md. Route 5 at Route 236

Mechanicsville, MD 20659 ... 884-4533

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., Art. VI, sec. 1). The number of terms a Comptroller may serve is not limited. The annual salary, as fixed by law, is \$72,500 as of February 2, 1987. The Comptroller must give a bond and keep the office at the seat of government. The Comptroller qualifies on the third Monday in January following election, but the qualifications to hold office are not stated either in the 1867 Constitution or in the Code.

The Constitution enumerates the Comptroller's 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 to support the public credit". More specifically, the Comptroller 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 initiate the Auditor's recommendations. Jointly with the Treasurer the Comptroller supervises the Central Payroll Bureau. The Comptroller (or deputies) countersigns 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. The Comptroller 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; and excise taxes on beer, wine, and liquor. Also administered by the Comptroller are the Abandoned Property and Dormant Bank Account Laws. 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 Sales and Use Tax Division, at rates set by local officials, and distributed to political subdivisions.