

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 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 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 diesel fuel sellers and/or users. The Motor Fuel Inspection Unit and the Motor Fuel Testing Laboratory enforce specifications designed to guarantee the quality of fuel offered for sale in the State.

Through the Sales and Use 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 be required to have State alcoholic beverage and/or tobacco permits or 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. 78B, sec. 19; Code Tax—General Article, secs. 2-201 through 2-203, 2-301, 2-302, 2-606 through 2-609, 2-614, 2-617, 2-901, 2-902, 2-1001 through 2-1004, 2-1506; Code Transportation Article, secs. 8-401 through 8-407).

Pamphlets and booklets describing taxes collected by the Comptroller and 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).

BOARD OF REVENUE ESTIMATES

Louis L. Goldstein, *Comptroller of the Treasury*
 Lucille Maurer, *State Treasurer*
 Charles L. Benton, Jr., *Secretary of Budget & Fiscal Planning*

Secretary:

Robert D. Rader, *Director, Bureau of Revenue Estimates*

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 60 Calvert St.
 Annapolis, MD 21401

974-3882

The Board of Revenue Estimates was created in 1945 (Chapter 991, Acts of 1945). The Board studies the findings and recommendations of the Bureau of Revenue Estimates. The Board then sends to the Governor, for submission to the General Assembly, an itemized statement of anticipated revenues for the next fiscal year. With the itemized statement, the Board submits its recommendations to the Governor.

The Board of Revenue Estimate is composed of three ex officio members: the Comptroller of the Treasury, the State Treasurer, and the Secretary of Budget and Fiscal Planning.

BUREAU OF REVENUE ESTIMATES

Robert D. Rader, *Director*

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 60 Calvert St.
 Annapolis, MD 21401

974-3882

The Bureau of Revenue Estimates was established in 1945 (Chapter 991, Acts of 1945). The Bureau studies and analyzes all sources of revenue, prepares for the Board of Revenue Estimates the findings for the itemized statement of anticipated revenue, devises equitable and economical means to collect such revenue, and devises and recommends new revenue sources.

By the end of each January and July, the Director of the Bureau, in conjunction with the Comptroller's Office, prepares and submits to the General Assembly an itemized statement of revenue estimates for the six-month period ending on the next preceding December 31 or June 30, as the case may be. The statement shows: estimated revenue from all sources for the current budget period; collections for the next preceding six-month period; and amount of revenues uncollected or overcollected (Code 1957, Art. 41, sec. 194). The appropriation for the Bureau is included in the budget of the Comptroller of the Treasury.