

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". Jointly with the State Treasurer the Comptroller supervises the Central Payroll Bureau. The Comptroller (or deputies) countersigns all checks drawn by the State 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.

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).

Under the Comptroller is the Board of Revenue Estimates and seven main units: the Alcohol and Tobacco Tax Division, the Central Payroll Bureau, the Data Processing Division, the General Accounting Division, the Income Tax Division, the Motor Vehicle Fuel Tax Division, and the Sales and Use Tax Division.

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**

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

Robert D. Rader, *Executive Secretary*

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Annapolis, MD 21404 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. The head of the Bureau of Revenue Estimates serves as Executive Secretary to the Board (Code State Finance and Procurement Article, secs. 6-101, 6-102, 6-106).

*BUREAU OF REVENUE ESTIMATES*

Robert D. Rader, *Director*

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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 over-collected (Code State Finance and Procurement Article, secs. 6-101 through 6-105).