

very favorably with the experience of other States for similar work done by them. It has been our aim to administer our tax laws as efficiently as possible, with due regard for the rights of the tax-paying public, and I believe that we have been successful in creating a fair attitude on the part of a large part of our citizens toward our tax laws. The following is a summary of the net taxes collected and the cost of collection by the several divisions of the department:

	Net Receipts	Expenses of Collection	Percentage
Income Tax Division.....	\$ 36,866,753.00	\$681,626.00	1.85
Retail Sales Tax Division.....	29,246,217.00	500,469.00	1.71
Gasoline Tax Division.....	28,209,645.00	84,575.00	.30
Alcoholic Beverages Tax Division....	6,879,452.00	164,573.00	2.39
Admissions Tax Division.....	410,829.00	58,333.00	14.20

In addition to the foregoing taxes the Comptroller's office effects collection of other revenues where the assessments of such taxes do not originate in the office, and among such revenues are the following:

	<i>Receipts</i>
Franchise Tax on Gross Receipts.....	\$ 4,861,841.39
Taxes from Collectors.....	2,928,255.20
Inheritance Taxes.....	2,550,347.66
Reimbursements from Baltimore City and Counties for Maintenance of Persons com- mitted to State Hospitals and Training Schools.....	1,424,493.19
Maryland Estate Tax.....	757,554.99
Clerks of Courts and Registers of Wills.....	511,300.56
Franchise Tax on Deposits of Savings Banks....	153,390.03

It will be a pleasure to furnish any information at my disposal.

Respectfully,



Comptroller.