

1 either elected or appointed.

2 You have to recognize also that in Maryland,
3 the situation is rather unique in that in no other State,
4 except Texas, is the Comptroller the revenue collector.
5 In these other States, he is the person who maintains
6 the accounts of the State and has other functions. In
7 some cases he has purchasing and budgeting, et cetera,
8 under him but in no case, with the exception of Texas
9 and Maryland, do you have the Comptroller as the revenue
10 collector. In most States, you have a Department of
11 Revenue or Department of Taxation, which performs that
12 function, which is separated from the other fiscal func-
13 tions.

14 MR. ROSSEL: It is difficult to answer the
15 question when posed in the office as a title.

16 MR. ENEY: This leads to what you asked earlier
17 Dick, and I think we had some comment on. Most of the
18 tax collecting functions presently invested in the
19 Department of Comptroller are vested by statute, not by
20 the Constitution.

21 MR. GOLDSTEIN: That is right.