

roads. Revenues collected by the Maryland Racing Commission as well as the motor vehicles revenues are distributed to political subdivisions by the office of the Comptroller.

The Comptroller, through the Alcoholic Beverages Division, controls and regulates the manufacture, sale, transportation, and distribution of alcoholic beverages into, within, and out of the State 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 Maryland Alcohol Tax Enforcement Unit is charged with the specific enforcement of certain of the alcoholic beverages laws.

The office of 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. The License Bureau enforces the State license laws. Each month the Comptroller collects license revenues, death taxes, and real and personal property taxes from the Clerks of the Courts, Registers of Wills, and County Treasurers, respectively, of each county. Distribution of the 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. 2B, sec. 134; 1966 Repl. Vol., Art. 19, secs. 1-34; 1964 Repl. Vol., Art. 56, secs. 3-4, 137; 1965 Repl. Vol., Art. 78B, sec. 19; Art. 81, secs. 201, 323, 410, 433, 434, 460; 1964 Repl. Vol., Art. 89B, secs. 31, 32, 33, 34).

Appropriations	1967	1968
General Funds .....	\$5,283,888	\$6,231,721
Special Funds .....	726,011	919,458
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Total.....	\$6,009,899	\$7,151,179

Staff: 696.

**STATE APPEAL BOARD**

Chairman: Morris Turk  
 Walter E. Buck, Jr., Phillip Pear  
 Louis R. Schuerholz, Secretary

State Office Building, Annapolis 21404 Telephone: 268-3371

The State Appeal Board was established in 1933 as the "State License Bureau" (Chapter 2, Acts of the Special Session, 1933). In 1947 the General Assembly changed the name to the State Appeal Board (Chapter 501, sec. 177, Acts of 1947). The Board is composed of three members appointed by the Comptroller of the Treasury subject to the approval of the Governor. The Comptroller designates the Chairman of the Board and the Board appoints a secretary. It hears appeals from decisions of local licensing authorities in Dorchester, Somerset and Wicomico counties (Code 1957, Art. 2B, secs. 61, 70, 147, 154, 177, 184). The Board meets for hearings and to hear appeals within the time prescribed by law, at the county seat of the county in which the action originated. The appropriation for the expenses of the Board is included in the budget of Alcoholic Beverages Division, Comptroller of the Treasury.

**BOARD OF REVENUE ESTIMATES  
 BUREAU OF REVENUE ESTIMATES**

Louis L. Goldstein, Comptroller of the Treasury  
 John A. Luetkemeyer, State Treasurer