

# ORGANIZATION

The Comptroller of the Treasury is organized into five major functional areas:

(1) *Executive Direction and Administration*, which includes the state comptroller and his staff, and the agency's central management and budgeting functions; (2) *Revenue Administration*, which includes administering and enforcing the state and local income tax laws, the sales and use, motor fuels, alcoholic beverages and tobacco, energy generation, and estate taxes, emergency telephone system tax, unclaimed property, the local admissions and amusement taxes, and revenue estimating; (3) *Regulation*, which includes regulating the alcohol, tobacco and motor fuel industries; (4) *Financial Control*, which includes accounting for revenues and expenditures, and payroll operations; and (5) *Information Technologies*, which entails responsibility for data processing/computer services, and phone services.



## A BRIEF HISTORY OF THE COMPTROLLER OF THE TREASURY

The Maryland state constitution of 1867 (Article VI, Section 2) describes the duties and responsibilities of the Office of the Comptroller stating that: "*The comptroller shall have the general superintendence of the fiscal affairs of the State... prepare plans for the improvement and management of the Revenue, and for the support of the Public Credit; prepare and report estimates of the Revenue and Expenditures of the state, superintend and enforce the prompt collection of all Taxes and Revenues, and preserve all public accounts.*"

This brief description encompasses one of the most important functions in state government. In collecting the bulk of Maryland's general fund revenues; paying the state's bills; regulating motor fuel, alcoholic beverages, and cigarettes; and providing data services to other state agencies, the Comptroller's Office touches the lives of many Marylanders.

# EXECUTIVE DIRECTION AND ADMINISTRATION

## OFFICE OF THE COMPTROLLER

The Office of the Comptroller provides executive direction for the Comptroller of the Treasury, including public affairs and staff support for the comptroller and deputy comptrollers as well as support for the comptroller's responsibilities as a member of the Board of Public Works. Administrative support and direction for the 24 Registers of Wills is also provided by the Office of the Comptroller.

## OFFICE OF ADMINISTRATION AND FINANCE

The Office of Administration and Finance provides centralized budgeting, accounting and procurement activities for the Comptroller of the Treasury. The office provides mailroom, printing and other administrative support services. This office also performs capital grant and loan administration as well as accounting for debt service on the state's general obligation bonds.

## OFFICE OF PERSONNEL SERVICES

The Office of Personnel Services provides recruiting, personnel and equal employment opportunity services to the Comptroller of the Treasury. In 1999, the Office of Personnel Services took control of the training functions for employees of the Comptroller's Office.

*In 1999, Maryland for the first time provided direct deposit of tax refunds into a taxpayer's bank account for those who filed a paper return.*

# REVENUE ADMINISTRATION

## REVENUE ADMINISTRATION DIVISION

The Revenue Administration Division processes personal, corporation, fiduciary, employer withholding, estate, tire fee, admissions and amusement, sales and use, and motor fuel tax returns. All remittances received with these returns are deposited through a centralized remittance processing center.

In addition, the division is responsible for providing assistance to taxpayers, adjusting taxpayer accounts, controlling all tax processing systems, accounting for and reporting all tax revenues received, and distributing the local income tax collected on Maryland state and local income tax returns to the subdivisions of Maryland.

## BUREAU OF REVENUE ESTIMATES

The Bureau of Revenue Estimates carries on continuing studies and reviews of the economic revenue conditions of the state and how they affect the state's revenue. The bureau serves as executive secretariat to the Board of Revenue Estimates, which is composed of the state comptroller, state treasurer and secretary of budget and management. It prepares various reports on revenues throughout the year. The bureau is also responsible for legislative duties related to tax issues.

## COMPLIANCE DIVISION

This division is responsible for business tax audits, compliance programs,

delinquent tax collection, tax hearings and appeals. Additionally, the Compliance Division is responsible for:

- administering the Uniform Disposition of Unclaimed Property Act pursuant to Title 17 of the Commercial Law Article of the Annotated Code of Maryland; and

- collecting and distributing the Environmental Trust Fund revenue pursuant to Section 3-302 of the Natural Resources Article of the Annotated Code of Maryland, the Telephone Trust Fund revenue pursuant to Section 18-105 of Article 41 of the Annotated Code of Maryland, and the Telecommunications Access of Maryland Surcharge under Section 6-507 of Article 41 of the Annotated Code of Maryland.

*In 1999 - the first year this service was offered - 21,684 taxpayers filed their Maryland personal tax return from their personal computers.*

# REGULATION

*The Field Enforcement Division was created in 1999. Since its inception, the division has vigorously cracked down on cigarette smuggling, protecting legitimate Maryland businesses.*

## **ALCOHOL AND TOBACCO TAX DIVISION**

This division administers laws and regulations pertaining to alcoholic beverages and tobacco. The division is responsible for regulating the manufacture, storage, transportation, sale and distribution of alcoholic beverages and cigarettes, and collects the excise tax on beer, wine, distilled spirits and cigarettes.

In fulfillment of its responsibilities, the division issues licenses and permits, maintains alcoholic beverage price filings and credit control lists, and promotes fair trade practices in accordance with the law.

## **MOTOR FUEL TAX DIVISION**

This division licenses and regulates motor fuel dealers (i.e., anyone bringing petroleum products into Maryland for a first sale), all motor fuel resellers and all motor fuel users with bulk storage.

It registers and licenses interstate motor carriers based in Maryland under the International Fuel Tax Agreement (IFTA), and it registers petroleum transporters operating in and through Maryland.

## **FIELD ENFORCEMENT DIVISION**

The division works in conjunction with the Comptroller's other regulatory units to investigate and enforce revenue

laws relating to alcoholic beverages, cigarettes, motor fuels, sales and use tax, and transient vendors.

In its duties, the division conducts undercover operations, arrests cigarette smugglers, prevents illegal alcoholic beverage activities, tests motor fuel, inspects transient and temporary vendors licenses, seizes sales and use tax licenses from businesses that fail to pay delinquent taxes, and coordinates security in the Comptroller's Offices.

The division also enforces the State Revenue License Laws under Title 17 of the Business Regulation Article of the Annotated Code of Maryland.

# FINANCIAL CONTROL

## GENERAL ACCOUNTING DIVISION

The General Accounting Division sets statewide accounting policy, maintains the state's general ledger and other official accounting records, which account for all state funds; exercises overall appropriation control; audits all disbursements; approves warrants for all money paid into or out of the treasury; countersigns and distributes all vendor checks; promulgates general guidance on matters concerning internal control; prepares the state's comprehensive annual financial reports and certain other financial reports; makes certain calculations concerning the administration and distribution of revenues; and manages the contract for the audit of the state's annual financial report and all federal grants to the state.

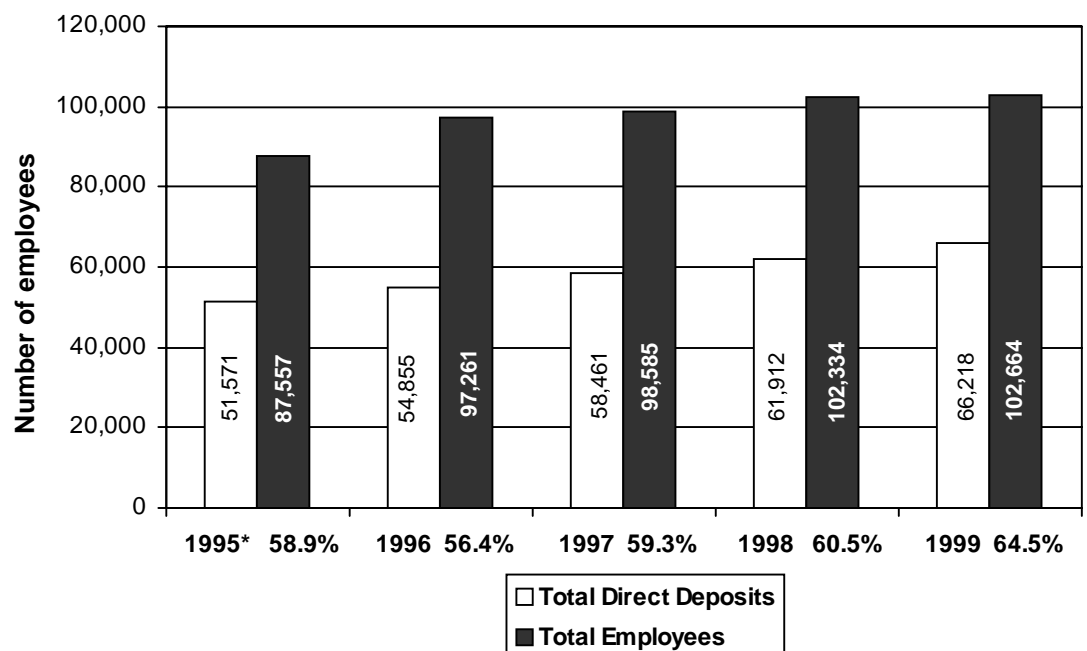
## CENTRAL PAYROLL BUREAU

The Central Payroll Bureau pays biweekly salaries to all state employees of the legislative, judicial and executive branches as well as the University of Maryland System. Special payments for services of employees hired on a contractual basis are also paid through this bureau. The Central Payroll

Bureau is dedicated to providing services to state employees, agency payroll offices, and to other government entities through timely and accurate wage and other associated payments; through the provision of direct deposit services; and by the management of the deductions and payment distribution of over 165 unique payroll deductions.

*The General Accounting Division implemented a One Stop Vendor Payment Inquiry system in July 1999 to assist it in researching the status of payments made by state agencies, using the vendor's tax identification number.*

**Direct Deposit for State Employees**



\* Direct deposit not available to contractual employees until mid-1996.

# DATA SERVICES

## INFORMATION TECHNOLOGIES DIVISION

This division provides overall management of the Comptroller's information technology efforts as well as providing support for the 24 Registers of Wills Offices.

The division also operates the Annapolis Data Center

which provides mainframe computer processing for 9 primary customer service agencies and 15 other State agencies.

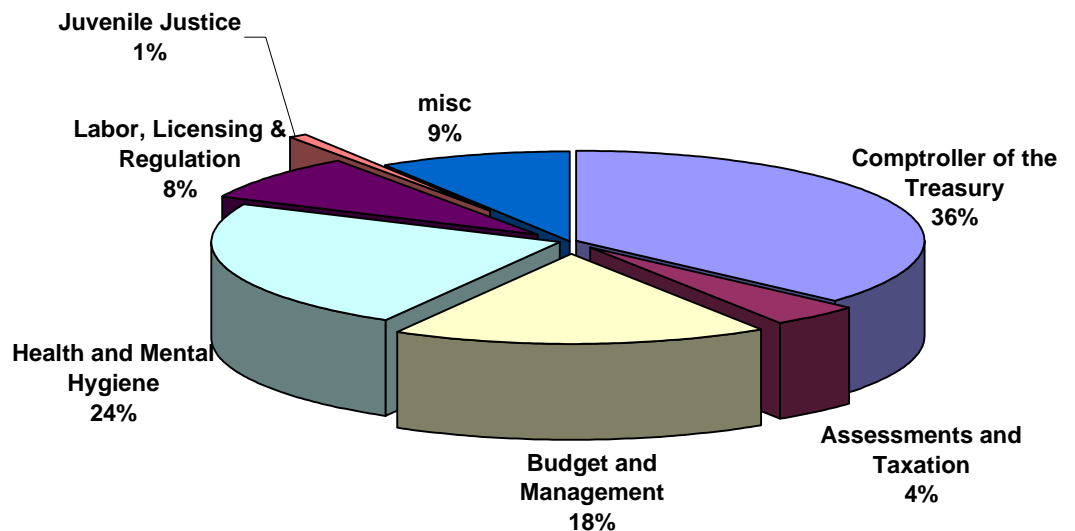
Operational costs are fully reimbursed from using agencies.

The computer center is connected to more than 19,000 remote terminals throughout the state and is critical to the daily operation of most state agencies. The security and privacy of information is of the highest priority.

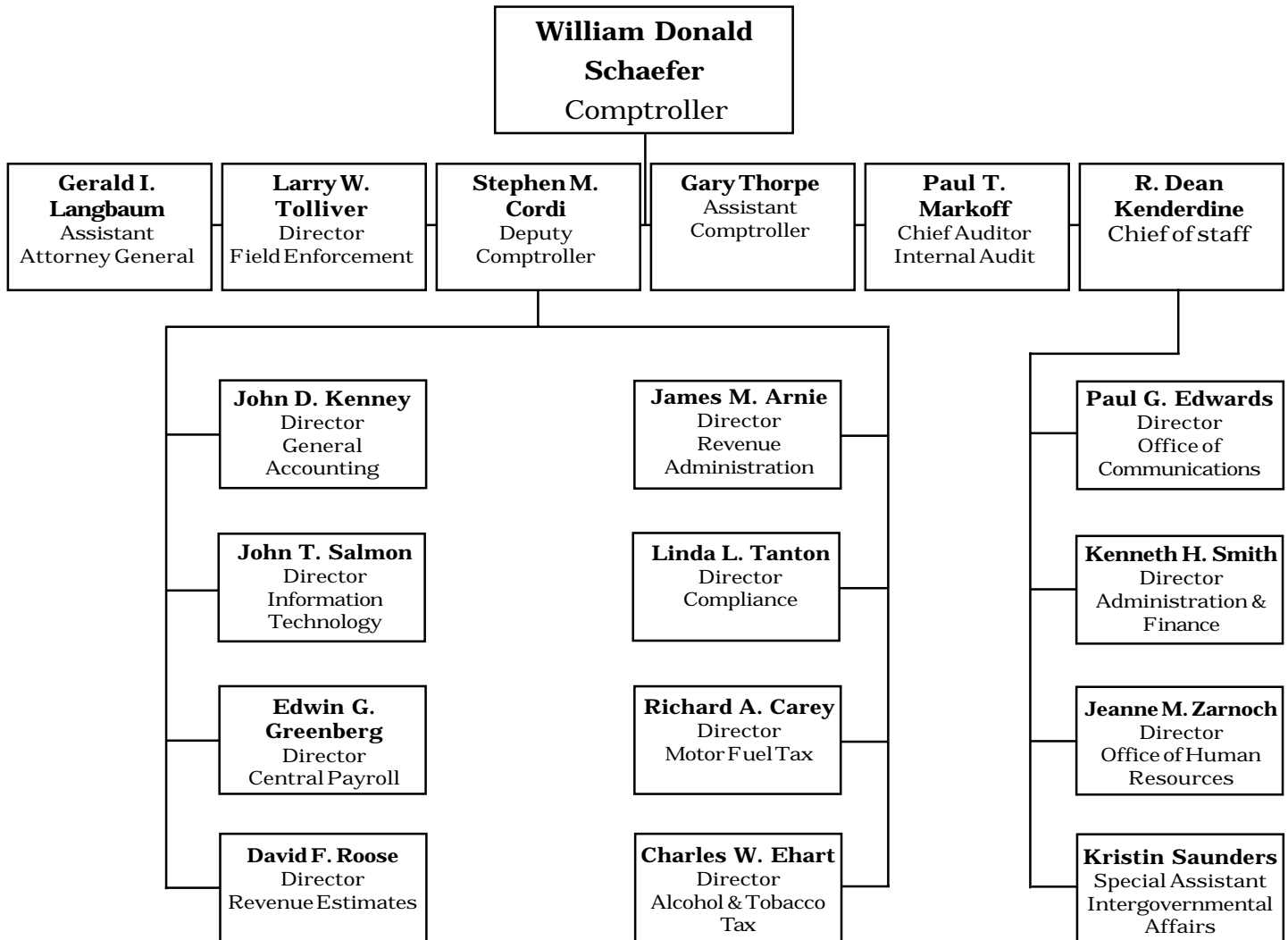
*In May 1998, the Data Processing Division engaged an outside Y2k consulting firm to ensure it was on track for a successful completion of our Y2k readiness project. The review was positive and by July 1999, all major computer application systems were Y2k compliant.*

## ANNAPOLIS DATA CENTER USER AGENCIES

FISCAL YEAR 1999



# COMPTROLLER OF THE TREASURY ORGANIZATIONAL CHART



# REVENUES COLLECTED BY THE COMPTROLLER'S OFFICE

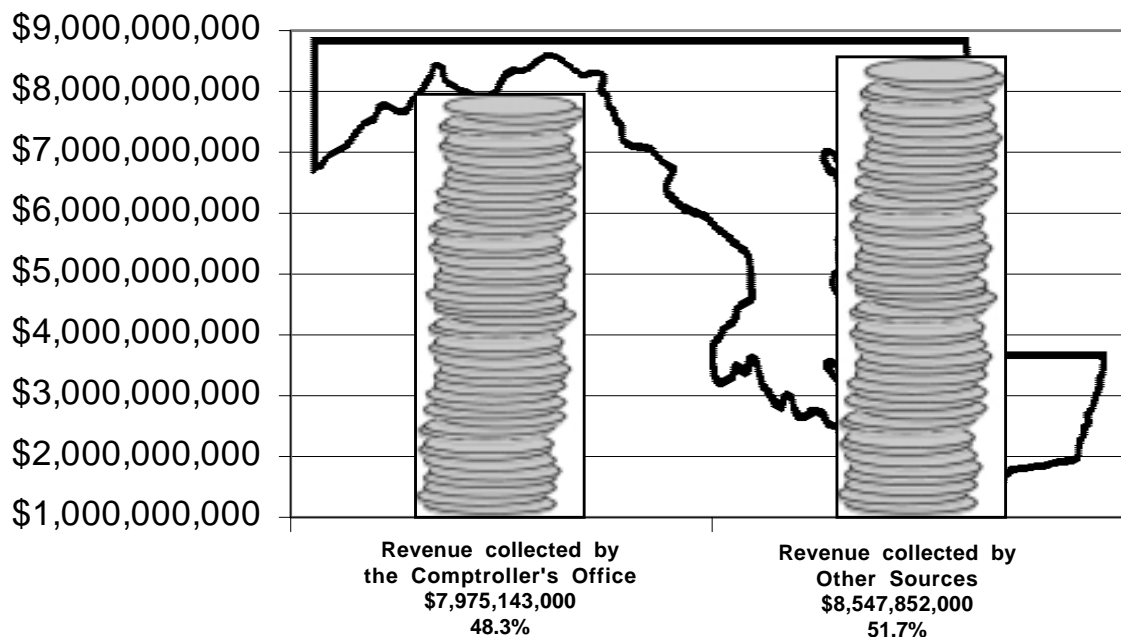
*State and local revenues collected by the  
Comptroller's Office by source and fund  
(Dollars in thousands)*

The Comptroller's Office collects revenue on behalf of both the state and local governments. The \$8.0 billion in state receipts that were collected by the Comptroller's Office in fiscal year 1999 represents 48.3 percent of the \$16.5 billion in total state revenues received.

	FY 1999				FY 1998 Total	\$ Growth	% Change
	General	State Special	Local	Total			
Personal Income Tax	\$4,296,248	\$ -	\$2,567,472	\$6,863,719	\$6,489,233	\$374,486	5.8
Corporation Income Tax	306,050	95,419	-	401,468	351,576	49,892	14.2
Sales and Use Tax	2,299,265	-	-	2,299,265	2,161,152	138,113	6.4
Motor Fuel Tax	11,884	668,376	-	680,260	626,703	53,557	8.5
Alcohol Taxes	23,908	-	-	23,908	23,939	(31)	(0.1)
Tobacco Taxes	128,915	-	-	128,915	128,272	643	0.5
Estate Tax	59,527	-	-	59,527	56,761	2,766	4.9
Savings and Loan Association Franchise Tax	1,437	-	-	1,437	1,480	(43)	(2.9)
Admissions and Amusement Tax	-	1,127	44,790	45,917	49,778	(3,861)	(7.8)
Energy Generation Surcharge	-	8,406	-	8,406	7,983	423	5.3
Emergency Telephone System Tax	-	24,013	-	24,013	22,551	1,462	6.5
Unclaimed Propert	34,101	3,529	-	37,630	27,778	9,852	35.5
Telecommunications Access of Maryland	-	7,871	-	7,871	6,833	1,038	15.2
Tire Recycling Fee	-	5,069	-	5,069	5,153	(84)	(1.6)
<b>Total</b>	<b>\$7,161,334</b>	<b>\$813,809</b>	<b>\$2,612,262</b>	<b>\$10,587,405</b>	<b>\$9,959,191</b>	<b>\$628,213</b>	<b>6.3</b>

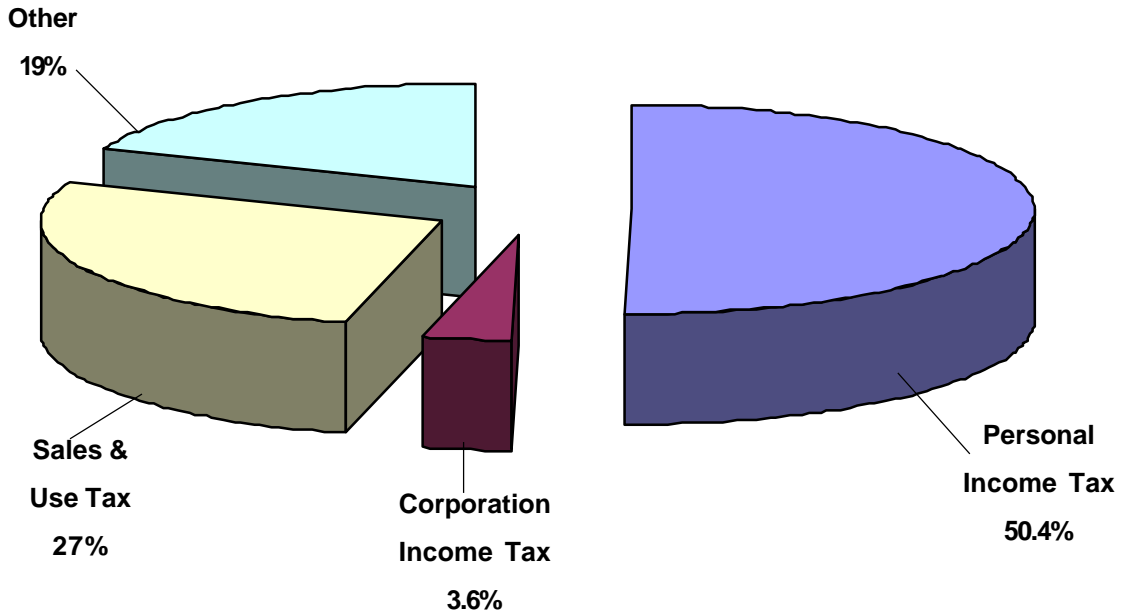
Detail may not add to total due to rounding

## TOTAL STATE REVENUE FOR FISCAL YEAR 1999



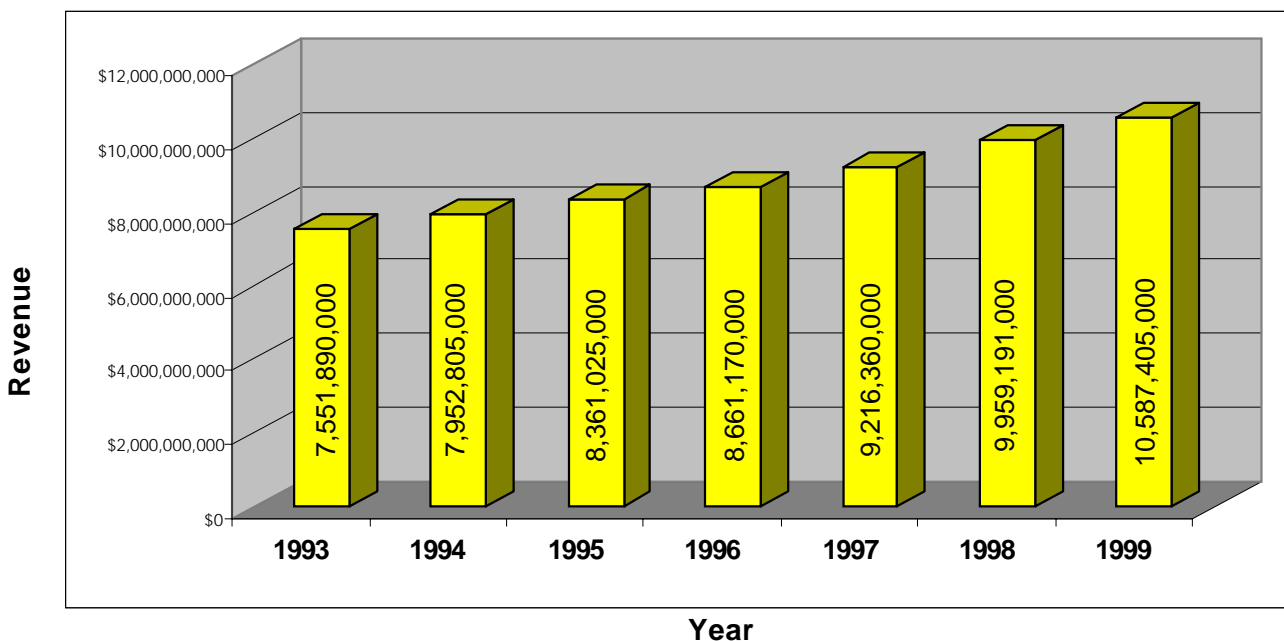
## GENERAL FUND REVENUE COLLECTION

During fiscal year 1999, the Comptroller's Office collected 84 cents of every revenue dollar (exclusive of interfund transfers deposited into the state's general fund). The following chart shows the principal sources of general fund revenues.



## STATE AND LOCAL REVENUE COLLECTED BY THE COMPTROLLER'S OFFICE

In fiscal year 1993, the Comptroller's Office collected \$7.5 billion in state and local revenues. In fiscal year 1999, these collections amounted to \$10.6 billion - a 40.2 percent increase. The following chart shows the annual growth in these collections.



# TAXES ADMINISTERED BY THE COMPTROLLER'S OFFICE

Revenue Source	Rate (as of July 1, 1999)	Description
State Personal Income Tax	2% 1st \$1,000 3% 2nd \$1,000 4% 3rd \$1,000 and: 4.85% on \$3,001 and over	Annual tax imposed upon individuals and fiduciaries based on Maryland taxable income (federal taxable income with Maryland modifications).
Corporation Income Tax	7%	Annual tax on the entire net income of the corporation apportioned and allocated to Maryland.
County (Local) Income Tax	A minimum of 1% and a maximum of 3.05% of net taxable income	A tax imposed on resident individuals, certain nonresident individuals and fiduciaries by the 23 counties and Baltimore City. Each county sets its own rate as a percentage of net taxable income.
Sales and Use Tax	5% tax levied on bracketed rate structure	A tax imposed on the sale or use of tangible personal property and certain enumerated services.
Admissions and Amusement Tax	Maximum 10% rate	A tax imposed by counties, incorporated cities and towns on certain enumerated admissions and amusement charges.
Unclaimed Property	Actual value of property	Bank accounts, stock certificates and dividends, security deposits, payroll checks, insurance proceeds, etc., are presumed abandoned if without activity for a specified period. The property is turned over to the state by the holders.
Energy Generation Surcharge	.15 mill per kilowatt hour or \$1,000 per month, whichever is less	Environmental surcharge for kilowatt hour of electric energy generated in the state; monies paid into the Environmental Trust Fund.
Emergency Telephone Systems Tax	\$.10 per month paid by each subscriber; counties can charge up to an additional \$.50 per subscriber per month	Created to provide grants to the counties to finance installation of a 911 system on a statewide basis and to provide grants to finance enhancements to existing systems.
Savings and Loan Association Franchise Tax	0.013%	Annual tax on the total withdrawal value of Franchise Tax deposits that a savings and loan association holds in the state on December 31.
Estate Tax	Unused federal credit	Imposed upon the transfer of a Maryland estate. Calculated as the amount by which the federal state death tax credit exceeds the total of Maryland inheritance taxes and taxes imposed by other states on property included in the Maryland estate.
Telecommunications Access	\$.20 per month paid by	A tax imposed on telephone subscribers each subscriber in Maryland to provide telephone service to hearing and speech impaired citizens.
Tire Recycling Fee	\$1.00 per new tire	A fee imposed on each new tire. The fee applies to the first sale of a tire in Maryland which is not a sale to a wholesaler.
Alcoholic Beverages Taxes	<i>Per Gallon:</i> Distilled Spirits \$1.50 Wine \$ .40 Beer \$ .09	Wholesale tax on wine and distilled spirits reported monthly based on sales to retailers. Nonresident supplier, or wholesaler who self-imports beer, remits beer tax prior to entry into state.

<b>Revenue Source</b>	<b>Rate</b>	<b>Description</b>
Alcoholic Beverages Manufacturer's Licenses	Distillery \$2,000 Rectifying Plant \$600 Winery \$750 Limited Winery \$200 Brewery \$1,500 Pub-Brewery \$500 Micro-Brewery \$500	Annual license fee imposed to operate a distillery, rectifying plant, brewery or winery; pub-brewery and micro-brewery licenses are issued to holders of Class "B" retail licenses under certain conditions.
Alcoholic Beverages Wholesale Licenses	Beer, Wine, Liquor \$2,000 Wine & Liquor \$1,750 Beer & Wine \$1,500 Beer \$1,250 Wine \$1,250	Annual license fee authorizes holder to receive product from licensees and holders of nonresident dealer permits and to make sale and delivery of product to businesses and permit holders in Maryland and persons outside this state.
Alcoholic Beverages Licenses Airplane Railroad Water Vessel Statewide Caterer's	Beer, Wine, Liquor \$200 Beer, Wine, Liquor \$200 Beer, Wine, Liquor \$150 Beer, Wine, Liquor \$250-2,000	Annual license fee imposed to dispense alcoholic beverages aboard airplanes, in rail cars, and on water vessels used for the transportation for the hire of passengers. The Statewide Caterer's License (SCAT) permits the sale and storage of alcoholic beverage to entities which operate in more than one subdivision. The SCAT license may be general or limited.
Alcoholic Beverages Permits	Ranges from \$2 - \$500	A variety of permits are issued authorizing the sale, shipment, transport, storage and solicitation of alcoholic beverages.
Tobacco Tax	\$.33 for each pack of 10 or fewer cigarettes and \$.66 per pack of at least 11 and not more than 20 cigarettes. \$.033 per each cigarette in packages of more than 20	Licensed Maryland cigarette wholesalers pay tax by purchasing tax stamps which they affix to all packages of cigarettes before sale at retail.
Tobacco Licenses	Manufacturer \$25 Wholesaler \$750 Sub-Wholesaler \$500 Vendor \$500 Storage Warehouse \$25	Annual license fee imposed upon various dealers and handlers of cigarettes.
Motor Fuel Tax	\$.235 per gallon \$.2425 per gallon \$.235 per gallon	Tax on all gasoline used as a motor fuel. Tax on special fuels (diesel/kerosene) other than clean-burning fuels used as a motor fuel. Tax on clean-burning fuels used as a motor fuel.
Aviation Fuel Tax	\$.07 per gallon	Tax on motor fuel used to power aircraft not operated for common carriage or by government entities.
Motor Carrier Tax	\$.2425 per gallon for special fuels (diesel/kerosene) other than clean-burning fuels. \$.235 per gallon for gasoline and clean-burning fuels	Tax on motor carriers who operate commercial motor vehicles on Maryland highways.
IFTA Motor Carrier Decal Fees	\$7 per vehicle (2-decal set per vehicle)	Annual IFTA license and identification markers are required for all commercial motor vehicles operated by Maryland-based interstate motor carriers in Maryland and at least one other IFTA jurisdiction.
IFTA Fuel Trip Permit	\$42 per permit	Temporary 15-day permit fee in lieu of IFTA License.

# PERSONAL INCOME TAX

During Fiscal Year 1999, the Comptroller's Office collected \$7.9 billion in state and local income tax payments and refunded \$1.0 billion to individual income taxpayers. The Comptroller's Office also collects and distributes the local income tax for Maryland subdi-

visions. Table 1 reflects the gross collections and net revenues for the general fund. Table 2 displays the distribution of income tax revenue to Baltimore City, Maryland's 23 counties, and the incorporated towns, and special taxing districts within those counties.

**Table 1**  
**Personal Income Tax**  
**Fiscal Year 1999**

	Gross Revenues	Less				Net amount to the General Fund
		Refunds	Reserve fo Subdivisions	Chesapeake Ba and Endangered Species Fund	Fair Campaign Fund	
Personal income tax	\$7,498,592,013	\$1,031,610,646	\$2,549,463,240	\$953,954	\$109,708	\$3,916,454,466
Personal estimated tax payments not claimed on returns	\$8,233,814					\$8,233,814
Employer withholding tax payments not claimed on returns	\$335,851,447	\$3,687,662				\$332,163,785
Fiduciary income tax	\$35,001,716	\$4,221,224	\$18,008,506	\$303	\$57	\$12,771,626
Fiduciary estimated tax payments not claimed on returns	\$17,306,550					\$17,306,550
Unidentified tax payments	\$9,352,832	\$35,468				\$9,317,364
<b>Total</b>	<b>\$7,904,338,372</b>	<b>\$1,039,555,000</b>	<b>\$2,567,471,746</b>	<b>\$954,257</b>	<b>\$109,765</b>	<b>\$4,296,247,605</b>

**Table 2**  
**Distribution of Local Income Tax Receipts**  
**Fiscal Year 1999**  
*(Dollars in Thousands)*

<b>Count</b>	<b>Distribution to Cities &amp; Towns</b>	<b>Distributions to Counties</b>	<b>Total Distributions</b>
<b>Allegan</b>	\$ 2,160	\$ 17,485	\$ 19,644
<b>Anne Arundel</b>	3,103	224,859	227,961
<b>Baltimore</b>	-	388,420	388,420
<b>Calvert</b>	259	29,037	29,296
<b>Caroline</b>	374	7,548	7,922
<b>Carroll</b>	2,790	60,413	63,203
<b>Cecil</b>	1,027	25,760	26,788
<b>Charles</b>	605	41,739	42,344
<b>Dorchester</b>	534	6,726	7,259
<b>Frederick</b>	3,841	73,779	77,620
<b>Garrett</b>	259	5,966	6,225
<b>Harford</b>	1,764	84,225	85,990
<b>Howard</b>	-	140,908	140,908
<b>Kent</b>	360	6,309	6,669
<b>Montgomer</b>	16,957	689,204	706,161
<b>Prince George's</b>	12,392	283,393	295,785
<b>Queen Anne's</b>	325	18,452	18,777
<b>St. Mary's</b>	143	32,294	32,437
<b>Somerset</b>	191	4,307	4,498
<b>Talbot</b>	1,183	11,376	12,560
<b>Washington</b>	2,073	36,497	38,570
<b>Wicomico</b>	1,310	26,578	27,888
<b>Worcester</b>	903	5,930	6,834
<b>Baltimore City</b>	-	145,476	145,476
<b>Total</b>	<u>\$ 52,553</u>	<u>\$ 2,366,681</u>	<u>\$ 2,419,234</u>

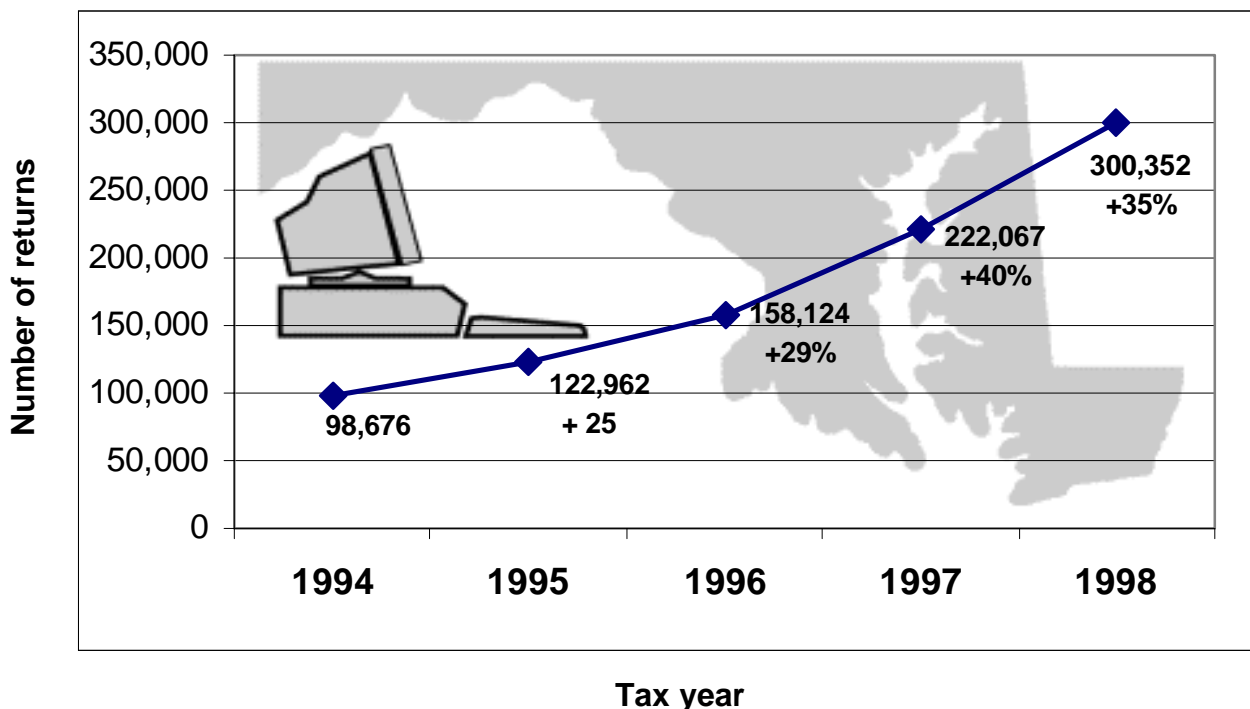
# CORPORATION INCOME TAX

During fiscal year 1999, the Revenue Administration Division collected \$401.5 million in corporation income tax revenues. The revenues from Maryland's corporation income tax are allocated between the general

fund and various transportation programs on the basis of a complex formula. The following table lists the revenues that were distributed to each of the various funds during fiscal year 1999.

Allocation of Corporation Income Tax Receipts (Dollars in Thousands)			Revenues from the gasoline and motor vehicle revenue account are distributed among the Department of Transportation and local governments as specified in Sections 8-402 and 8-403 of the Transportation Article.
General Fund		\$306,050	
Special Funds:		\$95,419	
Transportation Trust Fund	\$43,014		
Gasoline and Motor Vehicle Revenue Account	\$52,404		
Total		\$401,468	

## MARYLAND RETURNS FILED ELECTRONICALLY



# SALES AND USE TAX

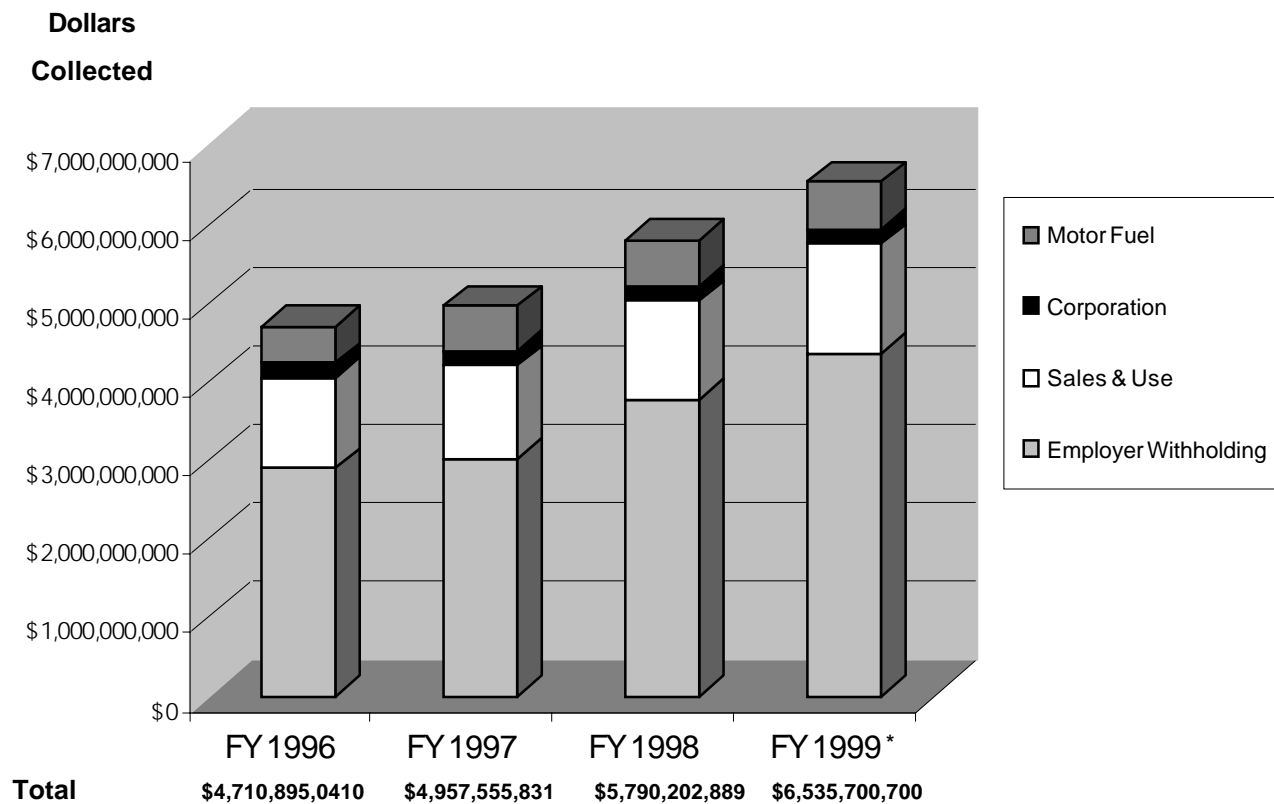
During fiscal year 1999, the Comptroller's Office collected \$2.3 billion in net sales and use tax receipts. Tax collections totalled \$2.32 billion, and refunds totalled \$16.5 million.

The taxable food and beverage group produced the largest amount of revenue (\$464.5 million), followed by the general merchandise group (\$422.2 million). The miscellaneous category produced the third largest amount (\$312.8 million). This category includes a variety of goods and services, such as bookstores, card stores, florists, and security services.

Among the State's geographic regions, Baltimore County generated the most revenue (\$350.8 million), followed by Montgomery County (\$327.4 million), Prince George's County (\$274.5 million), Baltimore City (\$224.4 million), and Anne Arundel County (\$192.5 million).

Table 3 represents a two year comparison of sales and use tax revenue by county. Table 4 presents sales and use tax collections by county and principal type of business for fiscal year 1999.

## TAXES PAID BY ELECTRONIC FUNDS TRANSFER



\*62% of tax collected by the Comptroller's Office

**Note:** This report represents ACH payments received and processed during the period July through June each fiscal year. It does not intend to represent reported fiscal year receipts for each tax type.

**Table 3**  
**Sales and Use Tax Receipts by County**  
**(Dollars in Thousands)**

	F.Y. 1999	F.Y. 1998	% Change	% of FY 99 Total
Allegany	\$30,251	\$29,890	1.21	1.31
Anne Arundel	192,465	181,314	6.15	8.31
Baltimore	350,843	322,755	8.70	15.15
Calvert	17,970	16,343	9.96	0.78
Caroline	3,999	3,769	6.11	0.17
Carroll	44,859	43,365	3.45	1.94
Cecil	21,001	20,438	2.76	0.91
Charles	52,625	50,020	5.21	2.27
Dorchester	8,442	7,783	8.46	0.36
Frederick	71,327	62,849	13.49	3.08
Garrett	8,793	8,313	5.78	0.38
Harford	65,957	64,421	2.38	2.85
Howard	97,963	90,982	7.67	4.23
Kent	6,040	5,738	5.27	0.26
Montgomery	327,413	310,437	5.47	14.14
Prince George's	274,472	260,442	5.39	11.85
Queen Anne's	13,014	11,677	11.45	0.56
St. Mary's	24,396	23,411	4.21	1.05
Somerset	2,802	2,584	8.43	0.12
Talbot	22,217	20,121	10.42	0.96
Washington	52,968	48,863	8.40	2.29
Wicomico	42,740	39,750	7.52	1.85
Worcester	42,393	39,187	8.18	1.83
Baltimore C	224,431	219,257	2.36	9.69
District of Columbia	23,372	41,397	(43.54)	1.01
Other/Out-of-State Vendors	293,044	254,856	14.98	12.65
Total Gross Receipts	<u>\$2,315,798</u>	<u>\$2,179,962</u>	6.23	<u>100.00</u>
Less Refunds	<u>-16,532</u>	<u>-18,810</u>	(12.11)	
Total Net Receipts	<u>\$2,299,265</u>	<u>\$2,161,152</u>	6.39	

**Notes:** Detail may not add to total due to rounding.

County-specific sales tax data for fiscal years 1998 or later may not be comparable to prior years due to changes in the allocation methodology effective January 1, 1997.

**Table 4**  
**Sales and Use Tax Gross Receipts by County and Principal**  
**Type of Business for F.Y. 1999**  
*(Dollars in Thousands)*

County	Food & Beverage	Apparel	General Merchandise	Automotive	Furniture & Appliances
Allegany	\$ 6,479	\$ 970	\$ 8,790	\$ 1,718	\$ 2,952
Anne Arundel	48,164	10,902	40,731	16,502	18,817
Baltimor	70,198	20,427	70,689	23,308	45,128
Calvert	4,806	347	4,888	1,062	875
Caroli	1,327	4	296	571	206
Carroll	10,248	953	11,865	3,351	3,020
Cecil	6,722	1,243	5,074	2,021	565
Charles	10,911	3,468	13,199	4,207	3,934
Dorchester	2,110	104	3,083	524	324
Frederick	16,098	2,458	15,156	4,322	5,023
Garrett	2,339	54	1,312	990	391
Harford	15,468	1,904	18,918	6,033	4,702
Howard	21,385	4,924	17,289	6,436	16,443
Kent	1,801	122	676	573	230
Montgomery	72,582	23,746	63,048	20,417	50,290
Prince George's	59,413	15,408	59,771	21,838	30,817
Queen Anne's	3,703	1,921	2,158	1,035	761
St. Mary's	6,645	335	6,974	2,335	1,482
Somerset	1,142	0	293	228	169
Talbot	4,902	538	5,106	1,581	1,054
Washington	11,998	3,705	11,318	3,655	5,535
Wicomico	7,608	1,794	12,436	2,659	3,924
Worcester	16,636	2,128	6,457	1,306	1,517
Baltimore Cit	56,263	10,308	16,411	12,121	18,481
District of Columbia	256	30	3,441	73	1,456
Other-Out-Of-State Vendors	5,336	5,836	22,806	6,705	87,090
<b>Total</b>	<b>\$ 464,542</b>	<b>\$ 113,629</b>	<b>\$ 422,184</b>	<b>\$ 145,572</b>	<b>\$ 305,184</b>

Notes: Detail may not add to total due to rounding.

County-specific sales tax data for fiscal years 1998 or later may not be comparable to prior years due to changes in the allocation methodology effective January 1, 1997.

**Table 4**  
**Sales and Use Tax Gross Receipts by County and Principal (Continued)**  
**Type of Business for F.Y. 1999**  
*(Dollars in Thousands)*

	Building & Industrial Supplies	Utilities & Transportation	Hardware, Machinery & Equipmen	Miscellaneous	Assessment Collections	Total Collections
Allegan	\$ 4,293	\$ 1,868	\$ 615	\$ 2,362	\$ 204	\$ 30,251
Anne Arundel	22,222	3,997	6,043	24,117	970	192,465
Baltimore	40,757	32,767	7,503	38,417	1,649	350,843
Calvert	2,263	1,377	848	1,433	70	17,970
Caroline	510	354	158	566	7	3,999
Carroll	7,042	2,037	2,065	3,957	321	44,859
Cecil	2,469	55	605	2,142	106	21,001
Charles	8,219	2,744	1,160	4,617	167	52,625
Dorchester	720	674	296	525	82	8,442
Frederick	15,850	3,051	2,372	6,525	470	71,327
Garrett	1,416	453	334	1,368	135	8,793
Harford	10,065	713	1,680	6,212	261	65,957
Howard	9,236	2,454	2,991	16,078	727	97,963
Kent	1,057	494	309	759	18	6,040
Montgomer	30,766	17,736	5,641	41,311	1,876	327,413
Prince George's	39,204	12,651	6,563	27,404	1,403	274,472
Queen Anne's	1,020	679	400	1,227	110	13,014
St. Mary's	2,858	1,385	623	1,672	86	24,396
Somerset	96	494	51	310	18	2,802
Talbot	3,570	2,159	778	2,439	89	22,217
Washington	7,127	1,835	1,435	5,942	418	52,968
Wicomico	5,378	2,508	1,723	4,351	359	42,740
Worcester	2,312	853	845	10,172	167	42,393
Baltimore City	27,315	40,811	7,306	33,767	1,647	224,431
District of Columbia	4,308	8,102	548	5,121	37	23,372
Other-Out-Of-State Vendors	59,048	20,954	13,710	70,049	1,509	293,044
<b>Total</b>	<b>\$ 309,121</b>	<b>\$ 163,207</b>	<b>\$ 66,603</b>	<b>\$ 312,845</b>	<b>\$ 12,909</b>	<b>\$2,315,798</b>

# ADMISSIONS AND AMUSEMENT TAX

The Comptroller's Office is also responsible for administering, collecting, and distributing the admissions and amusement tax revenues to the counties and incorpo-

rated cities and towns in Maryland. The table below lists the net receipts and amounts distributed to counties (including municipalities within the counties) for fiscal year 1999.

**Table 5**  
**Admissions and Amusement Tax Receipts and Distributions**  
*(Dollars in Thousands)*

Count	Net Receipts	Administrative Expense	Total Distributed
Allegan	\$ 270	\$ 7	\$ 263
Anne Arundel	4,123	107	4,016
Baltimore	6,914	170	6,744
Calvert	43	1	42
Caroline	2	*	2
Carroll	876	21	855
Cecil	322	8	314
Charles	690	17	673
Dorchester	43	1	42
Frederic	904	22	882
Garrett	342	8	334
Harford	390	10	380
Howard	1,653	40	1,613
Kent	87	2	85
Montgomer	4,454	108	4,346
Prince George's	8,960	213	8,747
Queen Anne's	244	6	238
St. Mary's	88	2	86
Somerset	28	1	27
Talbot	103	3	100
Washington	452	11	441
Wicomico	433	14	419
Worcester	1,351	32	1,319
Baltimore Cit	6,365	156	6,209
Md. Stadium Authorit	6,782	169	6,613
<b>Total</b>	<b>\$ 45,917</b>	<b>\$ 1,127</b>	<b>\$ 44,790</b>

\* Denotes less than \$ 500

Detail may not add to total due to rounding.

# UNCLAIMED PROPERTY RECEIPTS

The Comptroller's Office is also responsible for administering the Uniform Disposition of Unclaimed Property Act. It is responsible for the care, custody and control of all tangible property presumed abandoned or unclaimed.

The value of the property may be claimed by its rightful owner at any time subsequent to this distribution.

The table below presents an analysis of collections and distributions of unclaimed property receipts during fiscal year 1999.

**Table 6**

**Unclaimed Property Receipts and Distributions**  
*(Dollars in Thousands)*

**Sources of Net Revenues from Miscellaneous Unclaimed Property:**

Life Insurance	\$	1,171
Other Insurance		2,502
Public Utilities		207
Corporations		15,921
Fiduciaries, Trustees and Other		9,899
Government Agencies		1,794
Banks and Financial Organizations		5,812
Other		324
		<hr/>
Total Net Revenues	\$	37,630

**Allocation of Net Revenues:**

Administrative Expenses	\$	3,029
Distributed to Maryland Legal Services Corporation		500
Transferred to General Fund		34,101
		<hr/>
Total Net Revenues	\$	37,630

## **ENERGY GENERATION SURCHARGE**

The Comptroller's Office also collects and distributes to the Environmental Trust Fund revenue collected from the energy generation surcharge. This revenue is used to fund the Department of Natural Resources' Power Plant and Environmental Review Division and the Chesapeake Bay Research and Monitoring Division. During fiscal year 1999, \$8.4 million was collected from this revenue source.

## **EMERGENCY TELEPHONE SYSTEM TAX**

The Comptroller's Office collects the emergency telephone system tax. This revenue is used to fund local emergency 911 telephone systems. During fiscal year 1999,

\$24.0 million was collected from this revenue source.

## **TELECOMMUNICATIONS ACCESS OF MARYLAND**

The Comptroller's Office collects the telecommunication access of Maryland tax. This revenue is used to provide telephone service to the hearing and speech impaired citizens of Maryland. During fiscal year 1999, \$7.9 million was collected from this revenue source.

## **TIRE RECYCLING FEE**

The Comptroller's Office is responsible for collecting the tire recycling fee. The proceeds go to a special fund administered by the Department of Environment for scrap tire removal and recycling. During fiscal year

1999, \$5.1 million was collected from this revenue source.

## **ESTATE TAX**

The Comptroller's Office collects the estate tax from the executors and administrators of Maryland-situs estates. During fiscal year 1999, \$59.5 million was collected from this source and deposited into the general fund.

## **SAVINGS AND LOAN ASSOCIATION FRANCHISE TAX**

The Comptroller's Office also collects the franchise tax on shares of savings and loan associations. This annual tax is levied at the rate of 0.013% of the total withdrawal value of the deposits that a savings and loan association holds in Maryland. During fiscal year 1999, \$1.4 million was collected from this tax for deposit into the general fund.

*Customer choice for electric is coming to Marylanders on July 1, 2000 and the Office of the Comptroller is working closely with the Maryland Public Service Commission to provide information to our citizens to help them decide which energy choices are best for them.*

# ALCOHOL AND TOBACCO TAXES

During fiscal year 1999, the Comptroller's Office collected \$153.6 million in alcohol and tobacco tax revenues for the state

General Fund.

Table 7 presents a two-year comparison of alcohol and tobacco tax revenue.

**Table 7**  
**Comparison of Alcohol and Tobacco Tax Revenue**  
*(Dollars in Thousands)*

	FY 1999	FY 1998	% Change
Distilled Spirits Tax	\$ 11,157	\$ 11,244	(0.78)
Wine Tax	3,906	3,865	1.07
Beer Tax	8,845	8,829	0.18
Tobacco Tax	128,915	128,272	0.50
Other Receipts	773	843	(8.30)
Total Net Receipts	<u>\$ 153,595</u>	<u>\$ 153,053</u>	0.35

( ) denotes decrease

# MOTOR FUEL TAXES

**Table 8**  
**Motor Fuel Tax Receipts**  
*(Dollars in Thousands)*

	FY 1999	FY 1998	% Change
Dealer Receipts	\$ 576,715	\$ 531,547	8.50
Special Fuels Receipts	100,781	91,887	9.68
Sellers of Jet Fuel & Aviation	1,599	1,024	56.15
Motor Carrier Collections	93	238	(60.74)
Miscellaneous Revenues	240	286	(15.97)
Refunds	(8,055)	(8,055)	-
Net Revenues Subtotal	\$ 671,373	\$ 616,927	8.83
IFTA Collections	14,298	15,079	
IFTA Refunds	(5,411)	(5,303)	
Net Revenues	\$ 680,260	\$ 626,703	8.55

( ) denotes decrease

During fiscal year 1999, the Comptroller's Office collected \$680.3 million in motor fuel tax revenues.

Table 8 presents a two-year comparison of motor fuel tax receipts.

Net motor fuel tax revenues are distributed among the general fund and selected special funds on the basis of a statutory formula. The following table presents the revenues that were distributed to each of the various funds during fiscal year 1999.

**Table 9**  
**Distribution of Motor Fuel Tax Revenue**  
*(Dollars in Thousands)*

Administrative Expenses	\$ 5,437
Waterways Improvement Fund	1,550
Fisheries Research and Development Fund	1,550
General Fund for Chesapeake Bay Related Programs	11,884
Gasoline and Motor Vehicle Revenue Account of the Transportation Trust Fund	658,295
Counties, Baltimore City, and Municipalities (30%)	\$ 197,489
Department of Transportation (70%)	460,807
Transportation Trust Fund	1,544
Total	\$ 680,260

Detail may not add to total due to rounding.

# GROSS MOTOR FUEL GALLONAGE & REVENUE STATEMENT

Table 10  
Gross Motor Fuel Gallonage & Revenue Statement  
For the Fiscal Year Ending June 30, 199

	Actual Gallons		
Gross Gallons Reporte	2,893,126,002		
Less Adjustments:			
Temperature & stock adjustments	(6,556,234)		
Federal exempt purchases	(2,246,994)		
Cost of collection allowance	(27,731,310)		
Less total adjustments	(36,534,538)		
Total taxable motor fuel gallons:	<u>2,856,591,464</u>		
		<b>Actual Gallons</b>	<b>Revenue</b>
Total motor vehicle fuel dealers	2,441,165,070	\$ 576,715,32	**
Total special fuel	415,426,39	100,781,32	**
Total gasohol	<u>0</u>	<u>0</u>	
Total taxable gallons sold:	<u>2,856,591,464</u>	<u>677,496,64</u>	
Sellers of jet fuel and aviation		1,598,97	
Motor carrier collections:			
Motor carrier permits	93,450		
Motor carrier registration fees *	0		
Motor carrier road tax *	0		
IFTA Taxes- MD based carriers	2,292,84		
IFTA Taxes- From other jurisdiction	11,526,668		
IFTA Tax assessments	201,391		
IFTA registration fee	<u>276,623</u>		
Total motor carrier collections		14,390,974	
Penalties and interest		240,301	
Dishonored check fee		30	
Canadian exchange		<u>0</u>	
Gross revenue-fiscal year 199		<u>\$ 693,726,92</u>	

\* Replaced by IFTA

\*\*Modified accrual basis of accounting

# NEW TAX LEGISLATION

## INCOME TAX

**SB8 (Chapter 7).** Allows a maximum subtraction of \$2,500 for each higher education investment contract, and allows the excess over \$2,500 for each contract to be carried forward. Emergency measure that became effective when enacted.

**SB86 (Chapter 319).** Extends the Neighborhood Preservation and Stabilization credit through June 30, 2001, rather than June 30, 1999. Effective June 1, 1999.

**SB344 and HB366 (Chapters 5 and 6).** Reforms the taxation of electric and gas utilities by, among other changes, subjecting income from regulated business to the corporate income tax and allowing income tax credits for 60% of property taxes paid and for 25% of wages paid to employees who work at the corporate headquarters of certain utilities. Effective July 1, 1999, for tax years beginning after December 31, 1999. The income tax credit for property taxes paid is effective for a property tax year beginning on or after July 1, 2000.

**SB390 and HB636 (Chapters 559 and 560).** Allows businesses an income tax credit for half of the cost of expenditures related to providing certain commuting benefits for employees, up to \$360 per employee per year. Effective July 1, 1999, for tax years beginning after December 31, 1999.

**SB631 and HB7 (Chapters 583 and 584).**

Creates an income tax credit for dependent care expenses which is tied to the federal dependent care credit. Effective July 1, 1999, for tax years beginning after December 31, 1999.

**SB655 (Chapter 375).** Makes U.S. Coast Guard Auxiliary members eligible for the \$3,500 subtraction permitted for fire, rescue and ambulance volunteers. Effective July 1, 1999, for tax years beginning after December 31, 1998.

**SB779 and HB1148 (Chapters 510 and 492).** Creates enhanced credits for new or expanded business premises, including an income tax credit for 31.5% of the increased property tax on the expanded premises, provides for the recapture of the credits under certain circumstances, and repeals the sunset for the credits. Effective July 1, 1999, for tax years beginning after December 31, 1998.

**HB4 (Chapter 303).** Creates two new tax credits: one against the income or withholding taxes for the project costs of establishing or expanding a business in certain counties, and a second against withholding taxes for start-up costs. Effective July 1, 1999 for tax years beginning after December 31, 1999.

**HB9 (Chapter 600).** Creates an income tax credit for a portion of the cost paid by Maryland teachers for graduate-level courses required to maintain certification. Effective July 1, 2000, for tax years beginning after December 31, 1999.

**HB75 (Chapter 208).** Extends the Job Creation tax credit from January 1, 2002, to January 1, 2007. Effective July 1, 1999.

**HB82 (Chapter 209).** Adds the Port Land Job Creation tax credit. Effective July 1, 1999, for tax years beginning after December 31, 1998.

**HB177 (Chapter 117).** Exempts from the income and inheritance tax payments to and assets of holocaust victims or their spouses or descendants. Effective July 1, 1999, for tax years beginning after December 31, 1998.

**HB789 (Chapter 667).** Permits tax exempt non-profit organizations to transfer the Heritage Structure Rehabilitation tax credit to a subsequent owner and permits a "mortgage credit certificate" in lieu of the tax credit which can be used to obtain a lower interest rate or a lower purchase price for the property. A financial institution receiving a certificate may claim a corporate income tax credit for the amount of the certificate. Effective October 1, 1999, for tax years beginning after December 31, 1998.

**HB877 (Chapter 467).** Authorizes the creation of "focus areas" within enterprise zones and doubles the existing Enterprise Zone tax credit within focus areas. Effective October 1, 1999, for tax years beginning after December 31, 1998.

**HB1051 (Chapter 484).** Allows a reciprocal tax credit for rehabilitating historic structures. Effective July 1, 1999, for tax years beginning after December 31, 1999.

**HB1149 (Chapter 493).** Provides that the local income tax is to be calculated as a percentage of taxable income, rather than as a percentage of state tax liability. The maximum subtraction for two-income married couples is restored to \$1,200. Emergency measure that became effective when enacted for tax years beginning after December 31, 1998.

## SALES AND USE TAX

**SB344 and HB366 (Chapters 5 and 6).** Reforms the taxation of electric and gas utilities by, among other changes, exempting from the sales tax electricity used in production activities and taxing electricity used in the state which is not delivered by a utility. Effective January 1, 2000.

**HB259 (Chapter 406).** Exempts from the sales tax sales through vending machines of milk, fresh fruit, fresh vegetables and yogurt. Effective July 1, 1999.

**HB1130 (Chapter 688).** Exempts prepaid calling cards from the gross receipts tax and subjects them to the sales tax. Effective January 1, 2000.

## ALCOHOL AND TOBACCO TAX

**HB190 (Chapter 121).** Increases the tobacco tax on cigarettes from \$.36 to \$.66 per pack of 20 and imposes a tobacco tax on cigars, chewing tobacco, snuff, and other tobacco products of 15% of the wholesale price of the product. The cigarette tax increase is effective July 1, 1999. The tax on other tobacco products is effective July 1, 2000.

**HB278 (Chapter 616).** Makes it a felony to ship or deliver alcoholic beverages to certain persons in the State who do not have a certain license or permit, and clarifies that this offense includes shipments of alcoholic beverages ordered or purchased over a computer network. Effective October 1, 1999.

**HB667 (Chapter 262).** Prohibits a person from shipping, importing, or selling into or within Maryland any brand of cigarette unless that person is the owner or agent of the owner of the brand, the United States importer or agent of the importer of the brand, or holds the required license. Effective October 1, 1999.

## MOTOR FUEL TAX

**SB24 (Chapter 133).** Repeals the termination date applicable to refunds of motor fuel taxes paid by non-profit organizations transporting elderly, handicapped, or low-income individuals. Initially, in order to qualify for a refund, the transportation system must have been based in Howard County. Effective July 1, 1995, with a termination date of June 20, 1999, transportation systems throughout Maryland could claim the fuel tax refund. SB24 removes the June 30, 1999 termination date. As a result of this bill, qualifying non-profit organizations throughout Maryland will save approximately \$300,000 a year in motor fuel taxes. Effective July 1, 1999.

**HB1052 (Chapter 485).** Authorizes the Comptroller to require by regulation that certain motor fuel tax returns be filed by electronic means, rather than by paper. This does not apply to small business taxpayers that do not have the means to transmit data electronically. This process will eliminate the expense of dealing with processing paper in terms of handling, filing and time delays. Electronic filing of motor fuel tax returns will facilitate the use of an automated fuel tracking system. Effective July 1, 1999.

## ESTATE AND INHERITANCE TAXES

**HB177 (Chapter 117).** Exempts from the income and inheritance tax payments to and assets of holocaust victims or their spouses or descendants. Effective July 1, 1999, for decedents dying on or after July 1, 1999.

**HB432 (Chapter 635).** Reduces the inheritance tax rate for direct heirs from 1% to .9% for direct heirs. The rate for the sibling of a decedent is reduced over a three-year period from 10% to 5%. Effective July 1, 1999, for decedents dying on or after July 1, 1999.

## ADMISSIONS AND AMUSEMENT TAX

**HB536 (Chapter 250).** Provides that the admissions and amusement tax does not apply to a charge for admission to a political fundraising event. Effective July 1, 1999.

---

# TAXPAYER ASSISTANCE

# INFORMATION

---

## Admissions and Amusement Tax

Contact: Admissions and Amusement Tax  
Revenue Administration Division  
301 West Preston Street  
Baltimore, Maryland 21201-2383

Or Call: In the Baltimore area ..... 410-767-1300  
Toll-free in Maryland ..... 1-800-492-1751  
FAX ..... 410-767-1571

## Alcohol and Tobacco Tax

Contact: Alcohol and Tobacco Tax Division  
Room 310  
P.O. Box 2999  
Louis L. Goldstein Treasury Building  
Annapolis, Maryland 21404-2999

Or Call: Central Maryland ..... 410-260-7314  
Toll-free in Maryland ..... 1-888-784-0145  
FAX ..... 410-974-3201  
e-mail-att@comp.state.md.us

## Death Taxes

Contact: Office of the Comptroller  
Revenue Administration Division  
Estate Tax Unit  
P.O. Box 828  
Annapolis, Maryland 21404-0828

Or Call: Central Maryland ..... 410-260-7850  
Toll-free in Maryland ..... 1-800-MD-TAXES  
FAX ..... 410-974-3456

## Income Tax

Contact: Revenue Administration Division  
Revenue Administration Center  
Annapolis, Maryland 21411-0001

Or Call: Central Maryland ..... 410-260-7980  
Toll-free from elsewhere ..... 1-800-MD-TAXES  
Tax Forms ..... 410-260-7951  
FAX ..... 410-974-5808  
e-mail-taxhelp@comp.state.md.us

## Motor Fuel Tax

Contact: Motor Fuel Tax Division  
Room 317  
P.O. Box 1751  
Louis L. Goldstein Treasury Building  
Annapolis, Maryland 21404-1751

Or Call: Central Maryland ..... 410-260-7131  
Toll-free in Maryland (Licensing) ..... 1-888-784-0142  
(IFTA Inquiries) ..... 1-888-784-0141  
FAX ..... 410-974-3129  
e-mail-mft@comp.state.md.us

**New Business Information**

Contact: Taxpayer Registration Assistance Center  
Room 206  
301 West Preston Street  
Baltimore, Maryland 21201-2383  
  
Or Call: In the Baltimore area ..... 410-767-1313  
Toll-free in Maryland ..... 1-800-MD-TAXES  
FAX ..... 410-767-1571

**Sales and Use Tax**

Contact: Compliance Division  
Taxpayer Service Section  
301 West Preston Street  
Baltimore, Maryland 21201-2383  
  
Or Call: In the Baltimore area ..... 410-767-1300  
Toll-free in Maryland ..... 1-800-492-1751  
FAX ..... 410-767-1571

**Tire Recycling Fee**

Contact: Revenue Administration Division  
Revenue Administration Center  
Annapolis, Maryland 21411-0001  
  
Or Call: Central Maryland ..... 410-260-7981  
Toll-free in Maryland ..... 1-800-492-1751  
FAX ..... 410-974-5808  
e-mail - taxhelp@comp.state.md.us

**Unclaimed Property**

Contact: Unclaimed Property Section  
Compliance Division  
301 West Preston Street  
Baltimore, Maryland 21201-2385  
  
Or Call: In the Baltimore area ..... 410-767-1700  
Toll-free from elsewhere ..... 1-800-782-7383  
FAX ..... 410-333-7150  
e-mail - unclaim@comp.state.md.us

**Utility Surcharges (Energy Generation Surcharge, Emergency Telephone System Tax, Telecommunications Access of Maryland)**

Contact: Unclaimed Property Section  
Compliance Division  
301 West Preston Street  
Baltimore, Maryland 21201-2385  
  
Or Call: In the Baltimore area ..... 410-767-1700  
Toll-free from elsewhere ..... 1-800-782-7383  
FAX ..... 410-333-7150

**FOR TAX INFORMATION, VISIT THE COMPTROLLER'S WEBSITE AT:**

[www.marylandtaxes.com](http://www.marylandtaxes.com)

## TO THE GOVERNOR, MEMBERS OF THE GENERAL ASSEMBLY AND THE PEOPLE OF MARYLAND:

I am pleased to submit to you this tenth consolidated report on those revenues collected by the Comptroller of the Treasury. This report is not intended to replace the Comprehensive Annual Financial Report, also issued by my office, which summarizes the annual financial activities of the state.

During fiscal year 1999, the Comptroller's Office collected \$10.6 billion in revenues. Of this amount, \$7.2 billion was deposited into the state's general fund, \$2.6 billion was collected for distribution to Maryland's counties and municipalities, and \$814 million was collected for the Department of Transportation and other special fund agencies of the state. These revenues were collected at a cost to the taxpayers of 55 cents per \$100 collected.

The Comptroller's Office continues to look for technologies that can better serve the people of Maryland - and during the 1999 tax filing season, our technological advances allowed taxpayers to file their tax returns from their personal computer.

In the first year that we offered the service, 21,684 people took advantage of. In all,

over 300,000 people filed electronically with the help of a tax professional or on their own - a 35% increase over 1998.

During the 1999 tax filing season the Comptroller's Office offered for the first time direct deposit of refunds to taxpayers who filed paper returns. This year, 195,201 refunds were directly deposited into taxpayers' bank accounts.

The Comptroller's Office also redesigned and expanded its website to provide more information to taxpayers. During the 1999 tax filing season, the office added an electronic filing bulletin board and a credit control application for wine and liquor sales which aided both retailers and wholesalers.

I hope this report helps you to better understand the Comptroller's Office organization and operations.



Comptroller of the Treasury

For further information, contact:  
Comptroller of the Treasury, Box 466, Louis L. Goldstein Treasury Building,  
Annapolis, Maryland 21404 • 410-260-7801

### MISSION

The Comptroller's Office is dedicated to carrying out its duties and responsibilities equitably, effectively, and efficiently; to providing excellent service while treating Maryland taxpayers fairly and courteously; to responsibly managing public resources; and to maintaining and improving the integrity of Maryland's finances and the excellence of Maryland's fiscal reputation.



**William Donald Schaefer**  
**Comptroller of the Treasury**  
**State of Maryland**

State of Maryland

---

# Consolidated Revenue Report

---

Fiscal Year 1999



**William Donald Schaefer**  
Comptroller of the Treasury

---

*Serving People of Maryland*