
By: Chairman, Ways and Means Committee (Departmental - Comptroller)

Requested: November 15, 1995

Introduced and read first time: January 10, 1996

Assigned to: Ways and Means

Committee Report: Favorable

House action: Adopted

Read second time: March 15, 1996

CHAPTER ____

1 AN ACT concerning

2 **Comptroller - Law Enforcement Authority**

3 FOR the purpose of expanding the police authority of certain authorized employees of
4 the Investigative Services Unit of the Comptroller's Office to include enforcing
5 motor fuel tax, motor carrier tax, motor fuel and lubricants, and transient vendor
6 laws; repealing certain provisions relating to the scope and powers of the
7 Investigative Services Unit; and generally relating to the law enforcement powers of
8 the Comptroller.

9 BY repealing

- 10 Article - Business Regulation
- 11 Section 10-206
- 12 Annotated Code of Maryland
- 13 (1992 Volume and 1995 Supplement)

14 BY repealing and reenacting, with amendments,

- 15 Article - Tax - General
- 16 Section 2-107
- 17 Annotated Code of Maryland
- 18 (1988 Volume and 1995 Supplement)

19 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
20 MARYLAND, That the Laws of Maryland read as follows:

2

1 **Article - Business Regulation**

2 [10-206.

3 (a) In this section, "investigative services unit" means the investigative services
4 unit of the Comptroller's Office.

5 (b) There is an investigative services unit in the Office of the Comptroller.

6 (c) The investigative services unit may employ a staff in accordance with the State
7 budget.

8 (d) The investigative services unit shall:

9 (1) enforce this title;

10 (2) enforce the Tax - General Article, as it relates to fuel taxes; and

11 (3) cooperate with and help the federal government, other states, local
12 government units, and their law enforcement personnel to enforce:

13 (i) this title; and

14 (ii) the Tax - General Article, as it relates to the fuel taxes.

15 (e) To perform its duties, the investigative services unit may make investigations,
16 hold hearings, examine persons under oath, and receive evidence.

17 (f) To perform its duties, the investigative services unit may issue subpoenas for
18 the attendance of witnesses to testify or to produce evidence.

19 (g) (1) The Department of State Police shall help the investigative services unit
20 to carry out this section.

21 (2) The Comptroller shall pay the salaries and expenses of the Department
22 of State Police personnel who are assigned to the investigative services unit.]

23 **Article - Tax - General**

24 2-107.

25 (a) Authorized employees of the Investigative Services Unit of the Comptroller's
26 Office:

27 (1) shall be individuals who are sworn police officers; and

28 (2) have all the powers, duties, and responsibilities of a peace officer for the
29 purpose of enforcing the [alcoholic beverage tax and tobacco tax laws.] LAWS
30 PERTAINING TO:

31 (I) ALCOHOLIC BEVERAGE TAX;

32 (II) TOBACCO TAX;

33 (III) MOTOR FUEL TAX;

34 (IV) MOTOR CARRIER TAX;

3

1 (V) MOTOR FUEL AND LUBRICANTS; AND

2 (VI) TRANSIENT VENDORS WITHIN THE MEANING OF SUBTITLE 20A
3 OF TITLE 17 OF THE BUSINESS REGULATION ARTICLE.

4 (b) (1) The Department of State Police shall help the Investigative Services
5 Unit in enforcing the motor carrier tax, motor fuel tax and motor fuel and lubricants laws.

6 (2) The Comptroller shall pay the salaries and expenses of all Department
7 of State Police staff assigned to the Investigative Services Unit.

8 (c) (1) (i) Except for the Sheriff, constables and bailiffs of Baltimore County,
9 each law enforcement officer shall enforce the alcoholic beverage tax and tobacco tax
10 laws; and

11 (ii) a State's Attorney or other prosecutor may prosecute alleged
12 violations of the alcoholic beverage tax or tobacco tax laws.

13 (2) The Investigative Services Unit:

14 (i) shall advise a State's Attorney and law enforcement officers about
15 enforcement problems; and

16 (ii) otherwise may work cooperatively with law enforcement officers
17 and prosecutors to carry out the duties of the unit.

18 (3) This subsection does not restrict the appropriation of money by a
19 political subdivision of the State to aid in the enforcement of the alcoholic beverage tax
20 and tobacco tax laws.

21 (d) (1) Each unit of the State government shall cooperate with the [Motor Fuel
22 Tax Unit of the] Comptroller's Office by making available, on request, any information in
23 the unit's possession as may be of assistance in the administration and enforcement of the
24 motor carrier tax, motor fuel tax, and motor fuel and lubricants laws.

25 (2) The Investigative Services Unit shall cooperate with and help the federal
26 government, other states, and local governments and law enforcement personnel of those
27 jurisdictions to enforce the motor carrier tax, motor fuel tax, and motor fuel and
28 lubricants laws.

29 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
30 July 1, 1996.