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**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

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A BILL ENTITLED

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:

21 **Article - Business Regulation**

22 [10-206.

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

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

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

28 (d) The investigative services unit shall:

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1 (1) enforce this title;

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

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

5 (i) this title; and

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

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

9 (f) To perform its duties, the investigative services unit may issuesubpoenas for  
10 the attendance of witnesses to testify or to produce evidence.

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

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

15 **Article - Tax - General**

16 2-107.

17 (a) Authorized employees of the Investigative Services Unit of the Comptroller's  
18 Office:

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

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

23 (I) ALCOHOLIC BEVERAGE TAX;

24 (II) TOBACCO TAX;

25 (III) MOTOR FUEL TAX;

26 (IV) MOTOR CARRIER TAX;

27 (V) MOTOR FUEL AND LUBRICANTS; AND

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

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

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

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

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

6 (2) The Investigative Services Unit:

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

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

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

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

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

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