

Department of Fiscal Services
Maryland General Assembly

FISCAL NOTE

House Bill 100 (Chairman, Ways and Means Committee)
(Departmental - Comptroller)

Ways and Means

Comptroller - Law Enforcement Authority

This departmental bill expands the Comptroller's law enforcement authority to include laws pertaining to the motor fuel tax, the motor carrier tax, motor fuel and lubricants, and transient vendors.

This bill is effective July 1, 1996.

Fiscal Summary

State Effect: Indeterminate increase in general and special fund revenues. Expenditures are not affected.

Local Effect: None.

Small Business Effect: The Office of the Comptroller has determined that this bill has minimal or no impact on small business (attached). Fiscal Services concurs with this assessment.

Fiscal Analysis

State Revenues: Broader enforcement capabilities will presumably allow the Comptroller to recover more revenue from these taxes, although the amount, if any, cannot be estimated at this time. Motor fuel tax revenue is distributed to the Transportation Trust Fund and the general fund.

Information Source(s): Office of the Comptroller (Compliance Division), Department of

Fiscal Services

Fiscal Note History: First Reader - January 29, 1996

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