

Department of Legislative Services
Maryland General Assembly
2000 Session

FISCAL NOTE

House Bill 1391 (Chairman, Rules and Executive Nominations Committee)
(Departmental - Comptroller)

Judiciary

Comptroller - Law Enforcement Authority

This departmental bill changes the name of the Investigative Services Unit of the Comptroller's Office to the Field Enforcement Division of the Comptroller's Office. The bill also expands the authority of the Field Enforcement Division's authorized employees to enforce all laws administered by the Comptroller.

The bill takes effect July 1, 2000.

Fiscal Summary

State Effect: The name was changed July 1, 1999. The bill codifies this change. Any administrative costs associated with the bill's requirements could be handled with the existing budgeted resources of the Comptroller's Office. Revenues would not be affected.

Local Effect: None.

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

Analysis

Current Law: The authority of the Investigative Services Unit is limited to enforcing laws dealing with the alcoholic beverages tax, the tobacco tax, the motor fuel tax, the motor carrier tax, motor fuel and lubricants, and transient vendors.

Background: This bill expands the Field Enforcement Division's enforcement authority to cigarette licenses and miscellaneous licences issued under the Business Regulation Article,

the admissions and amusement tax, the income tax, the sales and use tax, and specified crimes and offenses under the Tax - General Article. Currently, the division works in conjunction with other law enforcement agencies as well as other divisions within the Comptroller's Office to enforce these laws, because it does not have the authority to enforce these laws by itself.

The Comptroller's Investigative Services Unit was renamed the Field Enforcement Division on July 1, 1999.

State Fiscal Effect: The additional enforcement authority granted by the bill is not expected to affect overall revenues because the Field Enforcement Division already works with other divisions of the Comptroller's Office and other law enforcement agencies to collect delinquent taxes and fees. These activities would continue. This bill is intended to consolidate the authority regarding the enforcement of tax laws under the jurisdiction of the Comptroller.

Additional Information

Prior Introductions: None.

Cross File: None.

Information Source(s): Comptroller of the Treasury (Field Enforcement Division), Department of Legislative Services

Fiscal Note History: First Reader - March 17, 2000
cm/jr

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