

Department of Legislative Services
Maryland General Assembly
2001 Session

FISCAL NOTE

House Bill 31 (Delegate Hutchins, *et al.*)
Judiciary

State Comptroller's Office - Investigative Services Unit - Law Enforcement
Authority

This bill expands the police authority of authorized employees of the Investigative Services Unit of the State Comptroller's Office to enforce all laws administered by the Comptroller.

The bill takes effect July 1, 2001.

Fiscal Summary

State Effect: 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 directly affected.

Local Effect: None.

Small Business Effect: None.

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 Investigative Services Unit's enforcement authority to cigarette licenses and miscellaneous licenses 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 unit works in conjunction with other law enforcement agencies as well as other units within the Comptroller's Office to enforce these laws, because it does not have the authority to enforce these laws by itself.

State Fiscal Effect: The additional enforcement authority granted by the bill is not expected to affect overall revenues because the Investigative Services Unit 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. The bill seeks to consolidate the authority regarding the enforcement of tax laws under the jurisdiction of the Comptroller.

Additional Information

Prior Introductions: A similar bill was introduced as HB 1391 during the 2000 session. It received an unfavorable report from the House Judiciary Committee.

Cross File: None.

Information Source(s): Comptroller of the Treasury (Bureau of Revenue Estimates), Department of Legislative Services

Fiscal Note History: First Reader – January 25, 2001
jm/jr

Analysis by: Michael Sanelli

Direct Inquiries to:
John Rixey, Coordinating Analyst
(410) 946-5510
(301) 970-5510