

HOUSE BILL 25

Unofficial Copy  
E4  
HB 31/01 - JUD

2002 Regular Session  
2lr0371

(PRE-FILED)

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By: **Delegate Hutchins**  
Requested: August 23, 2001  
Introduced and read first time: January 9, 2002  
Assigned to: Judiciary

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A BILL ENTITLED

1 AN ACT concerning

2 **State Comptroller's Office - Field Enforcement Division - Law Enforcement**  
3 **Authority**

4 FOR the purpose of expanding the police authority of certain authorized employees of  
5 the Field Enforcement Division of the State Comptroller's Office; and generally  
6 relating to the law enforcement powers of the State Comptroller's Office.

7 BY repealing and reenacting, with amendments,  
8 Article - Tax - General  
9 Section 2-107(a)  
10 Annotated Code of Maryland  
11 (1997 Replacement Volume and 2001 Supplement)

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

14 **Article - Tax - General**

15 2-107.

16 (a) Authorized employees of the Field Enforcement Division of the  
17 Comptroller's Office:

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

19 (2) have all the powers, duties, and responsibilities of a peace officer for  
20 the purpose of enforcing the laws pertaining to:

21 (i) alcoholic beverage tax;

22 (ii) tobacco tax;

23 (iii) motor fuel tax;

24 (iv) motor carrier tax;

1 (v) motor fuel and lubricants; [and]  
2 (vi) [transient vendors within the meaning of Subtitle 20A of Title]  
3 ALL LICENSES ISSUED UNDER TITLES 16 AND 17 of the Business Regulation  
4 Article[.];

5 (VII) ADMISSIONS AND AMUSEMENT TAX;

6 (VIII) INCOME TAX;

7 (IX) SALES AND USE TAX; AND

8 (X) CRIMES AND OFFENSES SET FORTH IN TITLE 13, SUBTITLE 10  
9 OF THE TAX - GENERAL ARTICLE.

10 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
11 October 1, 2002.