

Department of Legislative Services
Maryland General Assembly
2002 Session

FISCAL NOTE
Revised

House Bill 25
Judiciary

(Delegate Hutchins)

Judicial Proceedings

State Comptroller's Office - Field Enforcement Division - 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 matters within the authority and jurisdiction of the Comptroller.

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.

There are 15 officers in the unit. They are currently required to undergo training approved by the Police Training Commission and have the power to make warrantless arrests. They are covered under the Law Enforcement Officers' Bill of Rights.

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: This bill was introduced as HB 31 in the 2001 session. It received an unfavorable report from the House Judiciary Committee. 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 (Compliance Division),
Department of Legislative Services

Fiscal Note History: First Reader - January 22, 2002
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