

Department of Legislative Services  
Maryland General Assembly  
2003 Session

FISCAL AND POLICY NOTE

House Bill 86  
Judiciary

(Delegate Petzold, *et al.*)

Budget and Taxation

---

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. To the extent that this authority increases tax compliance, there is the potential of a corresponding general fund revenue increase. However, the extent of any potential increase cannot be reliably estimated. Potential general fund revenue increase resulting from increased compliance.

**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 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 25 in the 2002 session. It was passed by the General Assembly but was vetoed by the Governor on the ground that the expansion of police powers is "overly broad and unwarranted." This bill was also 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 and received an unfavorable report from the House Judiciary Committee.

**Cross File:** None.

**Information Source(s):** Comptroller's Office (Compliance Division), Department of Legislative Services

**Fiscal Note History:** First Reader - January 27, 2003  
ncs/cer

---

Analysis by: Michael Sanelli

Direct Inquiries to:  
(410) 946-5510  
(301) 970-5510