

Department of Legislative Services
Maryland General Assembly
2008 Session

FISCAL AND POLICY NOTE

House Bill 211

(Chair, Judiciary Committee)

(By Request – Departmental – Comptroller)

Judiciary

Comptroller - Field Enforcement Bureau - Law Enforcement Authority

This departmental bill expands the police authority of authorized employees of the Field Enforcement Bureau of the State Comptroller's Office to include 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.

Local Effect: None.

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

Analysis

Current Law: The authority of the Field Enforcement Bureau 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: The bill expands the Field Enforcement Bureau'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 bureau 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 18 officers in the bureau. 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 Field Enforcement Bureau 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: The bill was introduced as HB 86 in the 2003 session. The bill passed the House and was referred to the Senate Judicial Proceedings Committee, which took no action on the bill. The 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 was "overly broad and unwarranted." The 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, Department of Legislative Services

Fiscal Note History: First Reader - January 29, 2008
mcp/hlb

Analysis by: Michael Sanelli

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