

organize promptly after appointment, and thereafter it shall meet as often as necessary in its judgment to discharge its duties and accomplish its functions with celerity and efficiency. The committee shall report annually to the members of the General Assembly, together with any recommendation it may have for action or consideration by members of the General Assembly; and this report or any portion thereof may be separately made to the Legislative [Council] POLICY COMMITTEE.

61.

(b) The Division of Fiscal Research is responsible for nonbudgetary fiscal research into the taxes, finances, and fiscal problems and matters affecting this State. As part of its work it shall provide staff services to the General Assembly and to its committees in these areas, and to committees and subcommittees of the General Assembly or of the Legislative [Council] POLICY COMMITTEE.

(c) The Division shall collect, tabulate, and publish comprehensive data on the taxable basis, revenue yield, and expenditures of each incorporated town and city, special tax area, and county in the State. It shall conduct and make such special investigations, studies, and reports relating to all matters involving State and local taxation as the General Assembly, the Legislative [Council] POLICY COMMITTEE, or the joint committee on budget and audit may direct. It shall conduct and make a continuing study of State and local fiscal relationships and of the fiscal relationships of the State with its various departments, commissions, boards, institutions, divisions, and units. It shall exchange information relating to taxation and related matters with other State agencies or agencies of the federal government, and it shall make such other special studies, investigations, and reports as may be directed by the General Assembly, the Legislative [Council] POLICY COMMITTEE, or the joint committee on budget and audit.

(d) The Division of Fiscal Research shall make continuing studies of the operation, administration, personnel, and physical plants of all departments, boards, bureaus, commissions, institutions, and other agencies of the State government, and shall submit reports following these studies as directed by the General Assembly, the Legislative [Council] POLICY COMMITTEE, or the joint committee on budget and audit.

73.

As used in this subtitle:

(a) "Investigating committee" means any of the following which has the power to compel the attendance and testimony of witnesses or the production of books, records, papers and documents to secure information on a