

(III) MOTOR FUEL TAX;

(IV) MOTOR CARRIER TAX;

(V) MOTOR FUEL AND LUBRICANTS; AND

(VI) TRANSIENT VENDORS WITHIN THE MEANING OF SUBTITLE 20A OF TITLE 17 OF THE BUSINESS REGULATION ARTICLE.

(b) (1) The Department of State Police shall help the Investigative Services Unit in enforcing the motor carrier tax, motor fuel tax and motor fuel and lubricants laws.

(2) The Comptroller shall pay the salaries and expenses of all Department of State Police staff assigned to the Investigative Services Unit.

(c) (1) (i) Except for the Sheriff, constables and bailiffs of Baltimore County, each law enforcement officer shall enforce the alcoholic beverage tax and tobacco tax laws; and

(ii) a State's Attorney or other prosecutor may prosecute alleged violations of the alcoholic beverage tax or tobacco tax laws.

(2) The Investigative Services Unit:

(i) shall advise a State's Attorney and law enforcement officers about enforcement problems; and

(ii) otherwise may work cooperatively with law enforcement officers and prosecutors to carry out the duties of the unit.

(3) This subsection does not restrict the appropriation of money by a political subdivision of the State to aid in the enforcement of the alcoholic beverage tax and tobacco tax laws.

(d) (1) Each unit of the State government shall cooperate with the [Motor Fuel Tax Unit of the] Comptroller's Office by making available, on request, any information in the unit's possession as may be of assistance in the administration and enforcement of the motor carrier tax, motor fuel tax, and motor fuel and lubricants laws.

(2) The Investigative Services Unit shall cooperate with and help the federal government, other states, and local governments and law enforcement personnel of those jurisdictions to enforce the motor carrier tax, motor fuel tax, and motor fuel and lubricants laws.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1996.

Approved May 23, 1996.