

Beverages," said new section to be known as Section 179A, to follow immediately after Section 179 thereof and to be under the sub-title "Enforcement," establishing an Enforcement Unit under the Comptroller and within the Alcoholic Beverages Division for the general enforcement of certain of the alcoholic beverages laws and relating to the employees, powers and duties of the said Enforcement Unit.

WHEREAS, the alcoholic beverages laws of this State leave several notable gaps in the possibilities for effective tax collections; and

WHEREAS, one of the enforcement possibilities which is missing from the present laws is that there is no close control of the illegal importation into this State of alcoholic beverages upon which no Maryland tax has been paid; and

WHEREAS, another possibility for improvement in the alcoholic beverages laws would be a closer control over the illicit manufacture of alcoholic beverages; and

WHEREAS, the present alcoholic beverages laws provide effective law enforcement as to licensed persons but make it somewhat difficult to enforce the law against persons who are not licensed dealers or manufacturers; and

WHEREAS, there is need for a Maryland Alcohol Tax Enforcement Unit which on a State-wide level would concentrate upon these present defects in the alcoholic beverages laws; now, therefore

SECTION 1. *Be it enacted by the General Assembly of Maryland, That a new section be and it is hereby added to Article 2B of the Annotated Code of Maryland (1951 Edition), title "Alcoholic Beverages," said new section to be known as Section 179A, to follow immediately after Section 179 thereof, to be under the sub-title "Enforcement," and to read as follows:*

*179. (a) There shall be a special Maryland Alcohol Tax Enforcement Unit under the Comptroller and within the Alcoholic Beverages Division, with such officers and employees, NOT EXCEEDING SEVEN, as may be provided for in the budget from time to time.*

*(b) The officers and employees of the Maryland Alcohol Tax Enforcement Unit shall be sworn police officers and shall have all the powers, duties and responsibilities of peace officers for the enforcement of the provisions of this Article having to do generally with (1) the illegal importation of alcoholic beverages into this State; (2) the illegal*