

[alcoholic beverages] ALCOHOL AND TOBACCO TAX division of the Comptroller's office to issue or refuse to issue licenses and permits.

(c) The Comptroller is authorized to delegate his authority to conduct hearings of violations of this article or of any regulations issued thereunder to the [chief] DIRECTOR of the [alcoholic beverages] ALCOHOL AND TOBACCO TAX division of the Comptroller's office; provided, however, the [chief] DIRECTOR of the [alcoholic beverage] ALCOHOL AND TOBACCO TAX division of the Comptroller's office shall not have the authority to invoke penalties provided for under this article, but shall report his findings and recommendations to the Comptroller, for the taking of such action as the latter deems appropriate.

191.

(a) There [shall be] IS a special Maryland Alcohol AND TOBACCO Tax Enforcement Unit under the Comptroller and within the [Alcoholic Beverages] ALCOHOL AND TOBACCO TAX Division, with such officers and employees as may be provided for in the budget from time to time.

(b) The officers and employees of the Maryland Alcohol AND TOBACCO 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 manufacture of alcoholic beverages in this State; (3) the transportation and/or distribution throughout this State of alcoholic beverages which were manufactured illegally and/or on which any alcoholic beverages taxes imposed by this State are due and illegally unpaid; and (4) the manufacture, sale, barter, transportation, distribution or other form of owning, handling or dispersing alcoholic beverages by any person, persons, associations or corporation not licensed or authorized therefor under the provisions of this article. They are authorized and empowered, from time to time to make cooperative arrangements for and to work and cooperate with the various State's attorneys, sheriffs, constables, bailiffs, police and other prosecuting and peace officers of every sort, in order to enforce the provisions of this article and as provided in this section.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1978.

Approved April 3, 1978.