

AUTHORIZED EMPLOYEES OF THE ALCOHOL AND TOBACCO TAX ENFORCEMENT UNIT OF THE COMPTROLLER'S OFFICE:

(1) SHALL BE INDIVIDUALS WHO ARE SWORN POLICE OFFICERS; AND

(2) HAVE ALL THE POWERS, DUTIES, AND RESPONSIBILITIES OF A PEACE OFFICER FOR THE PURPOSE OF ENFORCING THE ALCOHOLIC BEVERAGE TAX AND TOBACCO TAX LAWS.

(B) STATE POLICE ASSISTANCE.

(1) THE MARYLAND STATE POLICE SHALL HELP THE MOTOR VEHICLE FUEL TAX AND FRAUD ENFORCEMENT UNIT IN ENFORCING THE MOTOR CARRIER TAX AND MOTOR FUEL TAX LAWS.

(2) THE COMPTROLLER SHALL PAY THE SALARIES AND EXPENSES OF ALL MARYLAND STATE POLICE STAFF ASSIGNED TO THE MOTOR VEHICLE FUEL TAX AND FRAUD ENFORCEMENT UNIT.

(C) LAW ENFORCEMENT OFFICERS AND PROSECUTORS.

(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 ALCOHOL AND TOBACCO TAX ENFORCEMENT 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) OTHER UNITS AND JURISDICTIONS.

(1) EACH UNIT OF THE STATE GOVERNMENT SHALL COOPERATE WITH THE MOTOR VEHICLE FUEL TAX DIVISION 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 LAWS.

(2) THE MOTOR VEHICLE FUEL TAX AND FRAUD ENFORCEMENT UNIT SHALL COOPERATE WITH AND HELP THE FEDERAL GOVERNMENT, OTHER