

STATES, AND LOCAL GOVERNMENTS AND LAW ENFORCEMENT PERSONNEL OF THOSE JURISDICTIONS TO ENFORCE THE MOTOR CARRIER TAX LAWS.

REVISOR'S NOTE: This section is new language that in part repeats the provisions of the first and third sentences of present Art. 2B, § 187 and § 191(a) and (b) that relate to alcoholic beverage tax and Art. 56, § 156A(e) and (d) and in part is new language derived without substantive change from former Art. 81, §§ 424 and 426 and the first sentence of § 459 1/2.

In the introductory language of subsection (a) of this section, the words "authorized employees" of the Alcohol and Tobacco Tax Enforcement Unit are substituted for the former references to "auditors" and "duly authorized agents", of the "cigarette tax" unit, for clarity.

In subsection (a)(2) of this section, the references to specific areas of enforcement relative to alcoholic beverages are omitted as unnecessary in light of the broad reference to "enforcing" the alcoholic beverage tax laws.

In subsection (c)(1) and (3) of this section, references to the "tobacco tax laws" are added, to clarify the scope of responsibilities of the Alcohol and Tobacco Tax Enforcement Unit.

In subsection (c)(2) of this section, the former words "may make suggestions and recommendations" are deleted as unnecessary in light of the broad duty to "advise" and the broad power to "work cooperatively with law enforcement officers and prosecutors".

In subsection (c)(1)(i) and (2) of this section, the references to "law enforcement officer[s]" are substituted for the former references to "sheriffs, constables, bailiffs, police and ... peace officers of every sort", for clarity and brevity.

In subsection (c)(1)(ii) of this section, the word "may" is substituted for the former word "shall" to reflect the discretion to not prosecute that is implicit in the powers of prosecutors.

In subsection (c)(2) of this section, the words "work cooperatively with" are substituted for the references to "mak[ing] cooperative arrangements for and ... work[ing] and cooperat[ing] with", for clarity and brevity.

In subsection (d)(2) of this section, the reference to "the motor carrier tax laws" is substituted for the present reference to "the provisions specified in subsection (b)".