

Defined terms: "Comptroller" § 1-101  
"Alcoholic beverage tax" § 1-101  
"Motor carrier tax" § 1-101  
"Motor fuel tax" § 1-101 "State" § 1-101  
"Tobacco tax" § 1-101

2-108. LIMITATION OF LIABILITY FOR SEIZURE OF CONTRABAND CIGARETTES OR VEHICLES.

THE COMPTROLLER OR A PEACE OFFICER OF THE STATE MAY NOT BE HELD PERSONALLY LIABLE IN A COURT FOR THE SEIZURE OF CONTRABAND CIGARETTES OR A CONVEYANCE USED TO TRANSPORT CONTRABAND CIGARETTES UNDER § 13-836 OF THIS ARTICLE.

REVISOR'S NOTE: This section is new language derived without substantive change from the second sentence of former Art. 81, § 459 1/2.

The Tax - General Article Review Committee notes, for consideration by the General Assembly, that this section applies only to a seizure relative to the tobacco tax. The General Assembly may wish to consider adding similar provisions for seizures relative to the motor fuel tax and the alcoholic beverage tax.

The Tax - General Article Review Committee also notes that this section grants complete immunity, while other provisions for immunity sometimes exclude actions taken in bad faith.

Defined term: "Comptroller" § 1-101

2-109. DUTY TO COLLECT, ACCOUNT FOR, AND DISTRIBUTE TAX REVENUE.

(A) IN GENERAL.

THE COMPTROLLER SHALL:

(1) COLLECT THE TAXES THAT THE COMPTROLLER ADMINISTERS OR IS OTHERWISE REQUIRED UNDER THIS ARTICLE TO COLLECT;

(2) ACCOUNT FOR THE REVENUE FROM THOSE TAXES AND ANY OTHER TAX REQUIRED TO BE REMITTED TO THE COMPTROLLER; AND

(3) DISTRIBUTE THE REVENUE IN THE MANNER REQUIRED UNDER SUBTITLES 2 THROUGH 15 OF THIS TITLE.

(B) DISTRIBUTION.

THE REQUIREMENT TO MAKE A DISTRIBUTION OF TAX REVENUE MEANS TO SEGREGATE, DEPOSIT, TRANSFER, CREDIT, DISBURSE BY WARRANT, OR OTHERWISE APPLY THE REVENUE IN ACCORDANCE WITH THE ACCOUNTING