

Error: Obsolete reference to the alcohol and tobacco tax division of the Comptroller's Office in Article 2B, § 1-201(f)(7).

Occurred: As a result of the reorganization of the Comptroller's Office on October 12, 1993. As part of that reorganization, the Office's two main revenue administration divisions, the Income Tax Division and the Sales and Use Tax Division, were abolished. They were replaced by a Compliance Division and a Revenue Division. In addition, the Alcohol and Tobacco Tax Division and the Motor Fuel Division were downgraded to units. Finally, the Alcohol and Tobacco Tax Enforcement Unit and the Motor Fuel Enforcement Unit were combined into the Investigative Services Unit.

Noted: By Gerald Langbaum, Assistant Attorney General and Counsel to the Comptroller, in a letter dated July 28, 1994.

16-404.

(b) The Comptroller is authorized to delegate [his] THE COMPTROLLER'S authority under this article to the [director] ADMINISTRATOR of the Alcohol and Tobacco Tax [Division] UNIT of the Comptroller's office to issue or refuse to issue licenses and permits.

(c) The Comptroller is authorized to delegate [his] THE COMPTROLLER'S authority to conduct hearings of violations of this article or of any regulations issued thereunder to the [director] ADMINISTRATOR of the Alcohol and Tobacco Tax [Division] UNIT of the Comptroller's office or any other employee of the Comptroller's office; provided, however, the [director] ADMINISTRATOR of the Alcohol and Tobacco Tax [Division] UNIT of the Comptroller's office or any other employee of the Comptroller's office delegated by the Comptroller shall not have the authority to invoke penalties provided for under this article, but shall report [his] THE EMPLOYEE'S findings and recommendations to the Comptroller, for the taking of such action as the latter deems appropriate.

DRAFTER'S NOTE:

Error: Obsolete references to the Alcohol and Tobacco Tax Division of the Comptroller's Office and to the director of the Division and obsolete style in Article 2B, § 16-404(b) and (c).

Occurred: Obsolete references to the Alcohol and Tobacco Tax Division of the Comptroller's Office and to the director of the Division occurred as a result of the reorganization of the Comptroller's Office on October 12, 1993. Obsolete style occurred in Ch. 45, Acts of 1950.

Noted: Obsolete references to the Alcohol and Tobacco Tax Division of the Comptroller's Office and to the Director of the Division noted by Gerald Langbaum, Assistant Attorney General and Counsel to the Comptroller, in a letter dated July 28, 1994.

Obsolete style noted by the staff of the Department of Legislative Reference.