

Error: Obsolete reference to the Income Tax Division of the Comptroller's Office in § 13-309(a)(4) of the Business Occupations and Professions Article.

Occurred: As a result of the reorganization of the Comptroller's Office on October 12, 1993.

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

Article – Business Regulation

10-206.

(a) In this section, ["enforcement unit"] "INVESTIGATIVE SERVICES UNIT" means the [State Motor Fuel Enforcement] INVESTIGATIVE SERVICES Unit OF THE COMPTROLLER'S OFFICE.

(b) There is [a State Motor Fuel Enforcement] AN INVESTIGATIVE SERVICES Unit in [the Motor Fuel Tax Division of] the Office of the Comptroller.

(c) The [enforcement] INVESTIGATIVE SERVICES unit may employ a staff in accordance with the State budget.

(d) The [enforcement] INVESTIGATIVE SERVICES unit shall:

(1) enforce this title;

(2) enforce the Tax – General Article, as it relates to fuel taxes; and

(3) cooperate with and help the federal government, other states, local government units, and their law enforcement personnel to enforce:

(i) this title; and

(ii) the Tax – General Article, as it relates to the fuel taxes.

(e) To perform its duties, the [enforcement] INVESTIGATIVE SERVICES unit may make investigations, hold hearings, examine persons under oath, and receive evidence.

(f) To perform its duties, the [enforcement] INVESTIGATIVE SERVICES unit may issue subpoenas for the attendance of witnesses to testify or to produce evidence.

(g) (1) The Department of State Police shall help the [enforcement] INVESTIGATIVE SERVICES unit to carry out this section.

(2) The Comptroller shall pay the salaries and expenses of the Department of State Police personnel who are assigned to the [enforcement] INVESTIGATIVE SERVICES unit.

DRAFTER'S NOTE:

Error: Obsolete references to the State Motor Fuel Enforcement Unit and the Motor Fuel Tax Division of the Comptroller's Office in § 10-206 of the Business Occupations Article.