

DRAFTER'S NOTE:

Error: Obsolete reference to the Maryland Alcohol and Tobacco Tax Enforcement Unit of the Comptroller's Office in § 6-301(b) of the State Personnel and Pensions 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 - Tax - General

2-107.

(a) Authorized employees of the [Alcohol and Tobacco Tax Enforcement] INVESTIGATIVE SERVICES 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) (1) The Department of State Police shall help the [State Motor Fuel Enforcement] INVESTIGATIVE SERVICES Unit in enforcing the motor carrier tax [and], motor fuel tax AND MOTOR FUEL AND LUBRICANTS laws.

(2) The Comptroller shall pay the salaries and expenses of all Department of State Police staff assigned to the [State Motor Fuel Enforcement] INVESTIGATIVE SERVICES Unit.

(c) (2) The [Alcohol and Tobacco Tax Enforcement] INVESTIGATIVE SERVICES 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.

(d) (1) Each unit of the State government shall cooperate with the Motor Fuel Tax [Division] UNIT 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, MOTOR FUEL TAX, AND MOTOR FUEL AND LUBRICANTS laws.

(2) The [State Motor Fuel Enforcement] INVESTIGATIVE SERVICES Unit shall cooperate with and help the federal government, other states, and local governments and law enforcement personnel of those jurisdictions to enforce the motor carrier tax, MOTOR FUEL TAX, AND MOTOR FUEL AND LUBRICANTS laws.

DRAFTER'S NOTE: