

Article – Business Regulation

[10-206.

(a) In this section, “investigative services unit” means the investigative services unit of the Comptroller’s Office.

(b) There is an investigative services unit in the Office of the Comptroller.

(c) The investigative services unit may employ a staff in accordance with the State budget.

(d) The 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 investigative services unit may make investigations, hold hearings, examine persons under oath, and receive evidence.

(f) To perform its duties, the 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 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 investigative services unit.]

Article – Tax – General

2-107.

(a) Authorized employees of the 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.] LAWS PERTAINING TO:

(I) ALCOHOLIC BEVERAGE TAX;

(II) TOBACCO TAX;

(III) MOTOR FUEL TAX;