

- (iv) motor carrier tax;
- (v) motor fuel and lubricants; and

(vi) transient vendors within the meaning of Subtitle 20A of Title 17 of the Business Regulation Article.

(b) (1) The Department of State Police shall help the [Investigative Services Unit] FIELD ENFORCEMENT DIVISION in enforcing the motor carrier tax, 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 [Investigative Services Unit] FIELD ENFORCEMENT DIVISION.

(c) (1) (i) Except for the Sheriff, constables and bailiffs of Baltimore County, each law enforcement officer shall enforce the alcoholic beverage tax and tobacco tax laws [; and].

(ii) [a] A State's Attorney or other prosecutor may prosecute alleged violations of the alcoholic beverage tax or tobacco tax laws.

(2) The [Investigative Services Unit] FIELD ENFORCEMENT DIVISION:

(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.

(3) This subsection does not restrict the appropriation of money by a political subdivision of the State to aid in the enforcement of the alcoholic beverage tax and tobacco tax laws.

(d) (1) Each unit of the State government shall cooperate with 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 [Investigative Services Unit] FIELD ENFORCEMENT DIVISION 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:

Error: Misnomers in § 2-107(a), (b)(1) and (2), (c)(2), and (d)(2) of the Tax - General Article; stylistic error in § 2-107(c)(1) of the Tax - General Article.

Occurred: Misnomers occurred as a result of administratively changed Division name. Correction of misnomers requested by Assistant Attorney