

Article – State Personnel and Pensions

8-301.

(b) This subtitle does not apply to a law enforcement employee of the Field Enforcement [Division] BUREAU of the State Comptroller's Office.

26-201.

(a) Except as provided in subsection (b) of this section, this subtitle applies only to:

(2) a law enforcement officer employed by the Field Enforcement [Division] BUREAU;

Article – Tax – General

2-107.

(a) Authorized employees of the Field Enforcement [Division] BUREAU 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 laws pertaining to:

(i) alcoholic beverage tax;

(ii) tobacco tax;

(iii) motor fuel tax;

(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 Field Enforcement [Division] BUREAU 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 Field Enforcement [Division] BUREAU.

(c) (2) The Field Enforcement [Division] BUREAU:

(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.