

Defined terms: "Comptroller" § 1-101

"Motor fuel" § 10-101

10-206. STATE MOTOR FUEL ENFORCEMENT UNIT.

(A) "ENFORCEMENT UNIT" DEFINED.

IN THIS SECTION, "ENFORCEMENT UNIT" MEANS THE STATE MOTOR FUEL ENFORCEMENT UNIT.

(B) ESTABLISHED.

THERE IS A STATE MOTOR FUEL ENFORCEMENT UNIT IN THE MOTOR FUEL TAX DIVISION OF THE OFFICE OF THE COMPTROLLER.

(C) STAFF.

THE ENFORCEMENT UNIT MAY EMPLOY A STAFF IN ACCORDANCE WITH THE STATE BUDGET.

(D) DUTIES OF UNIT.

THE ENFORCEMENT 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) ENFORCEMENT POWERS.

TO PERFORM ITS DUTIES, THE ENFORCEMENT UNIT MAY MAKE INVESTIGATIONS, HOLD HEARINGS. EXAMINE PERSONS UNDER OATH, AND RECEIVE EVIDENCE.

(F) SUBPOENAS.

TO PERFORM ITS DUTIES, THE ENFORCEMENT UNIT MAY ISSUE SUBPOENAS FOR THE ATTENDANCE OF WITNESSES TO TESTIFY OR TO PRODUCE EVIDENCE.

(G) STATE POLICE.

(1) THE STATE POLICE SHALL HELP THE ENFORCEMENT UNIT TO CARRY OUT THIS SECTION.