



VISION, MISSION STATEMENT & VALUES

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I. INTRODUCTION

The Office of the Comptroller of the Treasury was established in 1851. The Comptroller is elected by popular vote of the people for a term of four years. He has general superintendence of the fiscal matters of the State of Maryland. The Comptroller's Office is responsible for the collection of taxes, the protection of revenues, and the general administration of the State of Maryland tax laws.

The Comptroller of Maryland is divided into divisions and several specialized units. Divisions within the Comptroller's Office are the Compliance Division, Revenue Administration Division, Information Technology Division, General Accounting Division, and the Field Enforcement Division. The administration of the division is the responsibility of the respective director, assisted by deputy and/or assistant directors.

The Field Enforcement Division is the enforcement arm of the Comptroller of Maryland and is generally responsible for the enforcement of Maryland's revenue laws relating to motor fuels, alcoholic beverages, cigarettes, other tobacco products, business licenses, transient vendors, certain authorized slot machines, and collection of sales and use taxes. It is comprised of various sections – Enforcement Agents; Compliance Inspectors; Motor Fuel, Alcohol, and Tobacco Tax regulators; the State License Bureau; the Motor Fuel Testing Lab; and Regulatory Licensing Group.

The Enforcement Agents and Compliance Inspectors are responsible for the detection and enforcement of the revenue laws relating to alcoholic beverages, tobacco taxes, motor fuel (including International Fuel Tax Agreement (IFTA) and motor carriers) and sales and use taxes. The tasks performed to complete this function include conducting investigations, arresting violators, and performing compliance inspections for proper licenses. The regulatory function of the Division regulates the businesses engaged in the motor fuel and lubricant industry, motor carrier industry (IFTA), the alcohol industry, and the tobacco industry. The State License Bureau is responsible for the administration of all State business licenses and coordinating license issues with the Clerks of the Court, statewide. The Motor Fuel Lab is responsible for testing motor fuel to ensure the quality and safety of the fuel sold to consumers across the state. They are also responsible for testing alcohol when needed. The Regulatory Licensing Group is responsible for regulatory and legal work related to motor fuel tax and licensure, alcoholic beverages tax and licensure, tobacco tax and licensure and motor carrier tax and licensure.

II. VISION

The vision of the Field Enforcement Division is to maximize a culture of compliance with the revenue and business laws and regulations of the state by being adaptable to statutory changes and product evolution, employing modern technology, and advancing state-wide consistency in enforcement.

III. MISSION STATEMENT

The mission of the Field Enforcement Division is to protect state revenues, taxpayers and consumers, and to offer interpretation and guidance to select industries through a program of inspection, education, analyses, and enforcement to ensure compliance with state laws and regulations.

IV. VALUES

Professionalism

We value the spirit of professionalism with integrity, having a clear sense of commitment, perspective, openness, and direction developed by creating an environment that encourages teamwork, innovation, and self-appraisal. Our professional attitude is devoted to quality, timeliness, and reliability in our personal service to the community.

Responsibility - Accountability

We are committed to efficient, accurate, and precise use of our resources in service to our constituency and our colleagues while demonstrating fiscal responsibility. We hold ourselves accountable for our actions, are willing to admit our mistakes, and are determined to garner the support and trust of all.

Excellence

We value the spirit of excellence, striving to provide an exceptional level of service, demonstrating the best of our abilities and intentions and, in doing so, earning the respect and confidence of our community. Courageously carrying out our duties and being committed to constant improvement of our organization, we will not in rest upon the laurels of the past.

V. KEY GOALS AND OBJECTIVES

The following is a list of goals and objectives for the division:

- Encourage businesses to obtain and renew the proper licenses required by the State of Maryland.
- Improve voluntary compliance with the use tax laws of the State of Maryland.
- Strict enforcement of the laws pertaining to tobacco products to deter untaxed tobacco from coming into the state and to decrease lost revenues.
- Ensure that Maryland's motor fuels meet the highest quality standards.
- Strict enforcement of the laws pertaining to the sale and distribution of alcoholic beverages, including untaxed alcohol, unlicensed and after-hours clubs, and the sale of alcohol without the proper licenses.
- Strict enforcement of laws pertaining to gasoline and special fuels.
- Maintenance of internal controls through adherence to the State, Comptroller's Office, and Division policies and procedures and continual evaluation and revision of these policies and procedures when appropriate.

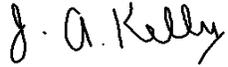
VI. WRITTEN DIRECTIVES

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The information in this manual represents the official policies and procedures of the Field Enforcement Division. In addition to this manual, all state employees are directed by regulations set forth in the Maryland State Personnel and Pensions Article, the Code of Maryland Regulations (COMAR) Title 17, Subtitle 04, and Comptroller's Office Supplement which is issued to all Comptroller of Maryland employees.

VII. REVISED: 6-13-2019

VIII. CANCELLATION: None.



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