



# SPECIAL INVESTIGATIONS (ATTORNEY'S GENERAL OFFICE)

**INDEX CODE: 1703**  
**EFFECTIVE DATE: 12-01-13**

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### **I. POLICY**

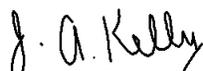
Agents that are assigned to these cases are to make an undercover purchase from the selected business. These purchases are to be made at the selected business to ascertain if the licensee is conducting business in the State of Maryland and if they are collecting the proper Maryland sales tax.

### **II. PROCEDURES**

The following is a guideline of what steps are to be taken by the investigating agent:

- A. Make a purchase from the business, if applicable (minimal expenditure as possible).
- B. Obtain a receipt for the purchase.
- C. Case report number will be obtained for each investigation conducted.
- D. An incident report will be prepared detailing the events of the purchase; tangible evidence and receipts from the purchase will be submitted along with a property form. The report should detail the date, time, name and physical description of the person who conducted the sale, and any other pertinent information surrounding the undercover purchase. The incident report will be submitted to the agent's immediate supervisor who will forward a copy of the report to the Assistant Director.
- E. Agents should remember that this report will generate the affidavit for the case made by the Attorney General's Office.
- F. All purchases will be made with advanced monies and expense forms will be used for reimbursement.
- G. The Assistant Director will have a copy of the incident report forwarded to the Manager of the Baltimore Collections Unit. No reports are to be forwarded directly to the Collections Unit.
- H. Immediate supervisors are to be contacted by the agent assigned if there are any questions about the purchase, i.e. how much to spend, what type of item to purchase.
- I. Agents have fifteen (15) days to complete the purchase and forward their report to their supervisor for review.
- J. Agents can be called to testify in court on the facts of their purchase.

### **III. CANCELLATION: None.**

  
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Jeffrey A. Kelly, Director