

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1997

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SENATE BILL 853

Short Title: Revenue Officers' Police Powers.

(Public)

Sponsors: Senators Conder and Hoyle.

Referred to: Judiciary.

April 15, 1997

A BILL TO BE ENTITLED

1 AN ACT AUTHORIZING THE SECRETARY OF THE DEPARTMENT OF
2 REVENUE TO APPOINT EMPLOYEES OF THE DEPARTMENT AS REVENUE
3 LAW ENFORCEMENT AGENTS TO ENFORCE THE EXCISE TAX ON
4 CONTROLLED SUBSTANCES AND COUNTERFEIT DRUGS AND THE
5 CRIMINAL PROVISIONS OF THE REVENUE LAWS.
6

7 The General Assembly of North Carolina enacts:

8 Section 1. Article 9 of Chapter 105 of the General Statutes is amended by
9 adding a new section to read:

10 **"§ 105-236.1. Enforcement of revenue laws by revenue law enforcement agents.**

11 (a) General. – The Secretary may appoint employees of the Criminal
12 Investigations Division to serve as revenue law enforcement officers having the
13 responsibility and subject-matter jurisdiction to enforce the criminal laws relating to tax
14 administration and enforcement. The Secretary may appoint employees of the Controlled
15 Substances Tax Division to serve as revenue law enforcement officers having the
16 responsibility and subject-matter jurisdiction to enforce the excise tax on controlled
17 substances and other provisions of Article 2D of this Chapter. In order to serve as a
18 revenue law enforcement officer, an employee shall be certified as a criminal justice
19 officer under Chapter 17C of the General Statutes.

1 (b) Authority. – A revenue law enforcement officer is a State officer with
2 jurisdiction throughout the State within the officer's subject-matter jurisdiction. A
3 revenue law enforcement officer may serve and execute notices, orders, warrants, or
4 demands issued by the Secretary or the General Court of Justice in connection with the
5 enforcement of the officer's subject-matter jurisdiction. A revenue law enforcement
6 officer has the full powers of arrest as provided by G.S. 15A-401 while executing the
7 notices, orders, warrants, or demands."

8 Section 2. G.S. 17C-2 reads as rewritten:

9 **"§ 17C-2. Definitions.**

10 Unless the context clearly otherwise requires, the following definitions apply in this
11 Chapter:

12 (a) ~~" Commission" means the~~ (1) Commission. – The North Carolina
13 Criminal Justice Education and Training Standards ~~Commission;~~
14 Commission.

15 (b) ~~" Criminal justice agencies" means the~~ (2) Criminal justice agencies. –
16 The State and local law-enforcement agencies, the State correctional
17 agencies, other correctional agencies maintained by local governments,
18 and the juvenile justice agencies, but shall not include deputy sheriffs,
19 special deputy sheriffs, sheriffs' jailers, or other sheriffs' department
20 personnel governed by the provisions of Chapter 17E of these General
21 Statutes; Statutes.

22 (c) ~~" Criminal justice officer(s)" means and incorporates the~~ (3) Criminal
23 justice officers. – The administrative and subordinate personnel of all
24 the departments, agencies, units or entities comprising the ~~"criminal~~
25 ~~justice agencies," as defined in subsection (b),~~ criminal justice agencies
26 who are sworn law-enforcement officers, both State and local, with the
27 power of arrest; revenue law enforcement officers; State correctional
28 officers; State probation/parole officers; officers, supervisory and
29 administrative personnel of local confinement facilities; State youth
30 services officers; State probation/parole intake officers; State
31 probation/parole officers-surveillance; State probation/parole intensive
32 officers; and State parole case analysts.

33 (d) ~~" Entry level" means the~~ (4) Entry level. – The initial appointment or
34 employment of any person by a criminal justice agency, or any
35 appointment or employment of a person previously employed by a
36 criminal justice agency who has not been employed by a criminal justice
37 agency for the 12-month period preceding this appointment or
38 employment, or any appointment or employment of a previously
39 certified criminal justice officer to a position which requires a different
40 type of certification."

41 Section 3. G.S. 135-1(11b) reads as rewritten:

42 "(11b)'Law-Enforcement Officer' means a full-time paid employee of an
43 employer who is actively serving in a position with assigned primary

1 duties and responsibilities for prevention and detection of crime or the
2 general enforcement of the criminal laws of the State of North Carolina
3 or serving civil processes, and who possesses the power of arrest by
4 virtue of an oath administered under the authority of the State. The term
5 does not include a revenue law-enforcement officer."

6 Section 4. G.S. 143-166.30(a)(4) reads as rewritten:

7 "(4) 'Law-enforcement officer' means a full-time paid employee of an
8 employer who is actively serving in a position with assigned primary
9 duties and responsibilities for prevention and detection of crime or the
10 general enforcement of the criminal laws of the State or serving civil
11 processes, and who possesses the power of arrest by virtue of an oath
12 administered under the authority of the State. The term does not include
13 a revenue law-enforcement officer."

14 Section 5. G.S. 143-166.13(a) is amended by adding a new subdivision to
15 read:

16 "(18) Sworn State Law-Enforcement Officers with the power of arrest,
17 Department of Revenue."

18 Section 6. There is appropriated from the General Fund to the Department of
19 Revenue the sum of sixty-seven thousand five hundred three dollars (\$67,503) for the
20 1997-98 fiscal year and the sum of forty-five thousand three hundred eighty-five dollars
21 (\$45,385) for the 1998-99 fiscal year to provide retirement and longevity costs for
22 certified revenue law enforcement officers and to fund equipment and training.

23 Section 7. This act becomes effective July 1, 1997.