

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1997

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SENATE BILL 853
Appropriations Committee Substitute Adopted 7/3/97
House Committee Substitute Favorable 8/27/97

Short Title: Revenue Officers' Police Powers.

(Public)

Sponsors:

Referred to:

April 15, 1997

1 A BILL TO BE ENTITLED
2 AN ACT AUTHORIZING THE SECRETARY OF THE DEPARTMENT OF
3 REVENUE TO APPOINT EMPLOYEES OF THE DEPARTMENT AS REVENUE
4 LAW ENFORCEMENT AGENTS TO ENFORCE THE EXCISE TAXES ON
5 UNAUTHORIZED SUBSTANCES AND THE CRIMINAL PROVISIONS OF THE
6 REVENUE LAWS.
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 felony tax violations in G.S.
14 105-236 and to enforce any of the following criminal offenses when they involve a tax
15 imposed under Chapter 105 of the General Statutes: G.S. 14-91 (Embezzlement of State
16 Property), G.S. 14-92 (Embezzlement of Funds), G.S. 14-100 (Obtaining Property By
17 False Pretenses), G.S. 14-119 (Forgery), and G.S. 14-120 (Uttering Forged Paper).

1 The Secretary may appoint employees of the Unauthorized Substances Tax Division
2 to serve as revenue law enforcement officers having the responsibility and subject-matter
3 jurisdiction to enforce the excise tax on unauthorized substances imposed by Article 2D
4 of this Chapter. To serve as a revenue law enforcement officer, an employee must be
5 certified as a criminal justice officer under Chapter 17C of the General Statutes.

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

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

14 **"§ 17C-2. Definitions.**

15 Unless the context clearly otherwise requires, the following definitions apply in this
16 Chapter:

17 (a) ~~" Commission" means the~~ (1) Commission. – The North Carolina
18 Criminal Justice Education and Training Standards Commission;
19 Commission.

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

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

38 (d) ~~" Entry level" means the~~ (4) Entry level. – The initial appointment or
39 employment of any person by a criminal justice agency, or any
40 appointment or employment of a person previously employed by a
41 criminal justice agency who has not been employed by a criminal justice
42 agency for the 12-month period preceding this appointment or
43 employment, or any appointment or employment of a previously

1 certified criminal justice officer to a position which requires a different
2 type of certification."

3 Section 3. G.S. 143-166.13(a) is amended by adding a new subdivision to
4 read:

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

7 Section 4. Of the funds appropriated from the General Fund to the Department
8 of Revenue for operating expenses, the sum of sixty-seven thousand five hundred three
9 dollars (\$67,503) shall be used in the 1997-98 fiscal year to implement Sections 1
10 through 3 of this act.

11 Section 5. This act is effective when it becomes law.