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

(a) General. – The Secretary may appoint employees of the Unauthorized Substances Tax Section of the Tax Enforcement Division to serve as revenue law enforcement officers having the responsibility and subject-matter jurisdiction to enforce the excise tax on unauthorized substances imposed by Article 2D of this Chapter.

The Secretary may appoint up to 11 employees of the Motor Fuels Investigations Section of the Tax Enforcement Division to serve as revenue law enforcement officers having the responsibility and subject-matter jurisdiction to enforce the taxes on motor fuels imposed by Articles 36B, 36C, and 36D of this Chapter and by Chapter 119 of the General Statutes.

The Secretary may appoint employees of the Criminal Investigations Section of the Tax Enforcement Division to serve as revenue law enforcement officers having the responsibility and subject-matter jurisdiction to enforce the following tax violations and criminal offenses:

1. The felony and misdemeanor tax violations in G.S. 105-236.
2. The misdemeanor tax violations in G.S. 105-449.117 and G.S. 105-449.120.
3. The following criminal offenses when they involve a tax imposed under Chapter 105 of the General Statutes:
   a. G.S. 14-91 (Embezzlement of State Property).
   b. G.S. 14-92 (Embezzlement of Funds).
   c. G.S. 14-100 (Obtaining Property By False Pretenses).
   c1. G.S. 14-113.20 (Identity Theft).
   c2. G.S. 14-113.20A (Trafficking in Stolen Identities).
   d. G.S. 14-119 ( Forgery).
   e. G.S. 14-120 (Uttering Forged Paper).
   f. G.S. 14-401.18 (Sale of Certain Packages of Cigarettes).
   g. G.S. 14-118.7 (Possession, transfer, or use of automated sales suppression device).

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

(c) Qualifications. – To serve as a revenue law enforcement officer, an employee must be certified as a criminal justice officer under Article 1 of Chapter 17C of the General Statutes. The Secretary may administer the oath of office to revenue law enforcement officers appointed pursuant to this section. (1997-503, s. 1; 2000-119, s. 1; 2004-124, s. 23.4; 2013-414, s. 17; 2014-3, s. 14.12; 2018-5, s. 17.1(a).)