

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1995

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SENATE BILL 972
Finance Committee Substitute Adopted 6/6/95

Short Title: Revenue Officers Police Powers.

(Public)

Sponsors:

Referred to: Appropriations

May 3, 1995

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
15 Controlled Substances Tax Division to serve as revenue law enforcement officers
16 having the responsibility and subject-matter jurisdiction to enforce the excise tax on
17 controlled substances and other provisions of Article 2D of this Chapter. To be a
18 revenue law enforcement officer, an employee must be certified as a criminal justice
19 officer under Chapter 17C of the General Statutes.

20 (b) Authority. – A revenue law enforcement officer is a State officer with
21 jurisdiction throughout the State within the officer's subject-matter jurisdiction. A
22 revenue law enforcement officer may serve and execute notices, orders, warrants, or
23 demands issued by the Secretary or the General Court of Justice in connection with the

1 enforcement of the officer's subject-matter jurisdiction. A revenue law enforcement
2 officer has the full powers of arrest as provided by G.S. 15A-401 while executing the
3 notices, orders, warrants, or demands."

4 Sec. 2. G.S. 17C-2 reads as
5 rewritten:

6 **"§ 17C-2. Definitions.**

7 Unless the context clearly otherwise requires, the following definitions apply in this
8 Chapter:

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

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

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

26 (d) ~~" Entry level" means the~~ (4) Entry level. – The initial appointment or
27 employment of any person by a criminal justice agency, or any appointment or
28 employment of a person previously employed by a criminal justice agency who has not
29 been employed by a criminal justice agency for the 12-month period preceding this
30 appointment or employment, or any appointment or employment of a previously
31 certified criminal justice officer to a position which requires a different type of
32 certification."

33 Sec. 3. G.S. 135-1(11b) reads as rewritten:

34 "(11b) 'Law-Enforcement Officer' means a full-time paid employee of an
35 employer who is actively serving in a position with assigned
36 primary duties and responsibilities for prevention and detection of
37 crime or the general enforcement of the criminal laws of the State
38 of North Carolina or serving civil processes, and who possesses
39 the power of arrest by virtue of an oath administered under the
40 authority of the State. The term does not include a revenue law-
41 enforcement officer."

42 Sec. 4. G.S. 143-166.30(a)(4) reads as rewritten:

43 "(4) 'Law-enforcement officer' means a full-time paid employee of an
44 employer who is actively serving in a position with assigned

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

6 Sec. 5. G.S. 143-166.13(a) is amended by adding a new subdivision to read:

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

9 Sec. 6. This act is effective upon ratification