



OFFICE OF THE ATTORNEY GENERAL
STATE OF ILLINOIS

February 2, 2001

Jim Ryan

ATTORNEY GENERAL

FILE NO. 01-001

REVENUE:
Police Powers of Investigators
of the Department of Revenue

Mr. Glen L. Bower
Director of Revenue
Illinois Department of Revenue
101 West Jefferson Street
Springfield, Illinois 62702

Dear Mr. Bower:

I have your letter wherein you inquire whether investigators appointed by the Department of Revenue pursuant to section 39b15.1 of the Civil Administrative Code (20 ILCS 2505/39b15.1 (West 1998)) may exercise the powers of peace officers with respect to the enforcement of penal laws generally. For the reasons hereinafter stated, it is my opinion that such investigators may exercise their powers as peace officers only when enforcing tax statutes administered by the Department.

Section 39b15.1 of the Civil Administrative Code provides that the Department of Revenue may:

"* * * appoint investigators to conduct all investigations, searches, seizures, arrests and other duties imposed under the

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provisions of any law administered by the Department. Such investigators have and may exercise all the powers of peace officers solely for the purpose of enforcing taxing measures administered by the Department." (Emphasis added.)

The primary purpose of statutory construction is to ascertain and give effect to the intention of the General Assembly in enacting the statute. (Zekman v. Direct American Market-ers (1998), 182 Ill. 2d 359, 368.) The inquiry appropriately begins with the language of the statute (Metropolitan Life Insurance Co. v. Washburn (1986), 112 Ill. 2d 486.), and where the language of a statute is clear and unambiguous, it must be given effect without reading into it exceptions, limitations or conditions the General Assembly did not express, or searching for a subtle or not readily apparent intention. People v. Laubscher (1998), 183 Ill. 2d 330, 337.

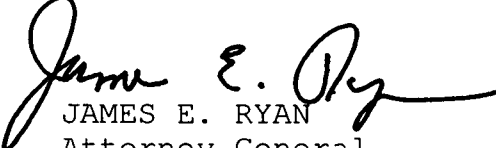
The language of section 39b15.1 is unambiguous. It limits the exercise of peace officer powers by Department of Revenue investigators to the enforcement of taxing measures administered by the Department. There is nothing in the language of section 39b15.1 from which it can even be suggested that it was the intention of the General Assembly to empower such investigators to enforce criminal laws generally, or to make arrests for offenses other than violations of taxing statutes.

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Moreover, I note that comparable statutes containing limitations upon the exercise of police powers by employees of other State departments or agencies to specific offenses have been similarly construed by the courts and by my predecessors in office. See People v. Picha (1976), 44 Ill. App. 3d 759 (the police powers of university security officers are restricted as to the times and places they may be exercised); 1981 Ill. Att'y Gen. Op. 81 (Dangerous Drugs Commission investigators are limited to exercising police powers only on "controlled premises"); and 1981 Ill. Att'y Gen. Op. 89 (Department of Revenue fraud agents appointed to enforce the provisions of the Cigarette Tax Act (see 35 ILCS 130/1 et seq. (West 1998)) may make arrests only with respect to violations of that Act).

In conclusion, it is my opinion that Department of Revenue investigators who have been appointed pursuant to section 39b15.1 of the Civil Administrative Code for the purpose of enforcing taxing measures administered by the Department do not have the authority to exercise their police powers to enforce the provisions of penal statutes generally.

Sincerely,


JAMES E. RYAN
Attorney General