

1935, ch. 188, sec. 72J.

72J. Every tax imposed by this sub-title and all increases, interest and penalties thereon shall become, from the time due and payable, a personal debt from the person liable to pay the same to the State of Maryland, and action may be brought at any time by the Comptroller in the name of the State to recover the amount of any taxes, penalties and interest due under the provisions of this sub-title.

1935, ch. 188, sec. 72K.

72K. The Comptroller shall administer and enforce the tax imposed by this sub-title and may from time to time make such rules and regulations, not inconsistent with this sub-title, as he may deem necessary to properly enforce its provisions.

1935, ch. 188, sec. 72L.

72L. Except in accordance with proper judicial order, or as otherwise provided by law, it shall be unlawful for the Comptroller or any deputy, agent, auditor or other officer or employee to divulge or make known in any manner the amount of sales, the amount of tax paid or any other particulars set forth or disclosed in any return required by this sub-title. Nothing herein contained shall be construed to prohibit the publication of statistics so classified as to prevent the identity of particular reports or returns and the items thereof, or the inspection by the legal representatives of the State of the report or return of any taxpayer who shall apply for a review or appeal from any determination or against whom an action or proceeding is about to be instituted or has been instituted to recover any tax or penalty imposed by this sub-title. Reports and returns shall be preserved for two years and thereafter until the Comptroller orders them to be destroyed.

1935, ch. 188, sec. 72M.

72M. It shall be unlawful for any person to fail or refuse to make any return required by this sub-title, or to make any false or fraudulent return, with an attempt to evade the tax or to refuse to pay the tax when due and payable, or to refuse to permit the examination of any book, account, record or other data, by the Comptroller or his duly authorized agent or representative. Any person violating any provision of this Section, shall be guilty of a misdemeanor and upon conviction thereof, in a Court of competent jurisdiction, shall be fined not more than five hundred dollars (\$500.00) or imprisoned for a term not exceeding one year, or both, in the discretion of the Court for every such offense.

1935, ch. 188, sec. 72N.

72N. For the purpose of enforcing the provisions of this sub-title, the Comptroller or any duly authorized agent or representative designated by him, may conduct investigations and hold hearings concerning any matter covered by this sub-title, and such investigations and hearings may be