

notice, any book, paper or instrument of writing in his possession or control, or shall refuse to subscribe his deposition, it shall be the duty of the commissioner named in said commission, at the request of the court issuing the same, to certify such failure to attend or refusal to testify or subscribe, or to produce books, papers or written instruments, to the circuit court for the county or to any judge of the supreme bench of Baltimore city, as the case may be, where said commission is to be executed; and the said court or judge, on receiving the said certificate, shall forthwith issue his order commanding the said delinquent witness on some day and at some place therein appointed to appear before him and show cause why he, the said witness, has so failed to attend or refused to testify or subscribe, or refused to produce books or papers in his possession or control, a copy of which order shall be served upon said delinquent witness at least five days before the day therein appointed; and if the said witness, after having had such notice of said order, shall neglect or refuse to appear before said judge, or appearing, shall fail to show good and sufficient cause why he, the said witness, has so failed to attend or refused to testify or subscribe his deposition, or refuse to produce said books or papers before said commissioner, then and not otherwise, the said court or judge may issue an attachment in the name of the State and compel the appearance and answer of such witness in the same manner as any court in this State would be authorized to do if such witness had been summoned to appear before such court and had failed to attend or refused to answer; provided, that the said court or judge may extend the time for hearing before him if deemed by him necessary or important.

Approved March 31, 1906.

1906, ch. 26.

**67.** A copy of any books, papers, entries or proceedings belonging to the office of the State tax commissioner, attested by the State tax commissioner, shall be received as evidence in any court of law or equity, or before any judge, justice of the peace or other tribunal in this State, in the same manner and to have the same effect as if the original books, papers, entries or proceedings were themselves produced.

Approved February 27, 1906.