unless the Comptroller shall in writing consent to their destruction within that period or by order require that they be kept longer.

294. (a) For the purpose of enforcing the provisions of this sub-title the Comptroller or any duly authorized agent or representative designated by him:

(1) May conduct investigations and hold hearings concerning any matter covered by this sub-title at any time or place within the State of Maryland;

(2) In the conduct of any investigation or hearing, may require by subpoena or summons the attendance and testimony of witnesses and the production of any books, accounts, records, papers and correspondence relating to any matter, which the Comptroller is authorized by this sub-title to determine;

(3) May sign subpoenas, administer oaths and affirmations, examine witnesses and receive evidence.

(b) In case of disobedience of any subpoena or the contumacy of any witness appearing before the Comptroller or his duly authorized agent or representative, the Comptroller may apply to the Circuit Court of any of the counties or to the Baltimore City Court for an Order. Such Court may thereupon issue an Order requiring the person subpoenaed to obey the subpoena or to give evidence or produce books, accounts, records, papers and correspondence touching the matter in question. Any failure to obey such order of Court, may be punished by such Court as a contempt thereof.

295. No person shall be excused from testifying or producing any books, papers, records or data in any investigation or upon any hearing when ordered to do so by the Comptroller or his duly authorized agent or representative, upon the ground that the testimony or evidence, documentary or otherwise, may tend to incriminate him or subject him to criminal penalty, but no such testimony or evidence, documentary or otherwise, shall be used in any subsequent prosecution against the individual supplying the same. No individual so testifying shall be exempt from prosecution and punishment for perjury committed in so testifying.

REGISTRATION

296. No person shall engage in the business of making of any retail sales subject to tax under the provisions of