

taxpayer in order properly to audit the returns of such taxpayer, the Comptroller shall have the right to compel the taxpayer to produce for inspection a copy of such return and all statements and schedules in support thereof.

225. **SECRECY OF RETURNS.** (1) Except in accordance with proper judicial or legislative order and except to an officer of the State having a right thereto in his official capacity, it shall be unlawful for any officer or employee to divulge or make known in any manner the amount of income or any particulars set forth or disclosed in any report or return under this sub-title.

(2) In the event the United States Government or any other State allows this State's officials to examine its income tax returns, or any class thereof, then this State upon application by the proper authorities of the United States or such other State, to the Comptroller, shall allow the proper officials of the United States Government or of such other State, whose official duties require them to make such inspection, to inspect the income tax returns of such corresponding class of such income tax returns made to this State.

(3) Nothing herein shall be construed to prohibit the publication of statistics so classified as to prevent the identification of particular reports and the items thereof, or of the publication of delinquent lists showing the names of taxpayers who have failed to pay their taxes at the time and in the manner provided by law, together with any relevant information which in the opinion of the Comptroller may assist in the collection of such delinquent taxes.

(4) Any offense against the provisions of this section shall be a misdemeanor and shall be punishable by a fine not exceeding one thousand dollars or imprisonment for six months, or both, in the discretion of the Court.

226. **RETURNS TO BE PRESERVED.** Reports and returns received by the Comptroller under the provisions of this sub-title shall be preserved for ten years and thereafter until the Comptroller orders them to be destroyed.

227. **EXEMPTIONS.** The following exemptions shall be allowed to individuals reporting income as required by this sub-title:

(1) In the case of a single person, a personal exemption of one thousand dollars (\$1,000.00); in the case of the head of a family or a married person living with husband or wife, a personal exemption of twenty-five hundred dollars (\$2,500.00);