

(g) (1) [It shall be unlawful for any] A dealer or other person liable for the tax imposed by this subtitle [to] MAY NOT:

- (i) Willfully fail to collect the tax; [or]
- (ii) Willfully fail to remit the tax; [or]
- (iii) Willfully make any false statement or misleading omission with regard to the tax; [or]
- (iv) Willfully fail to keep records in accordance with this subtitle and any regulations pursuant [hereto] TO THIS SUBTITLE; or
- (v) Willfully evade payment of the tax by any means.

(2) Any person violating this subsection [shall be] IS guilty of a misdemeanor and upon conviction [shall be] IS subject to the penalties set forth in § 8-739 OF THIS SUBTITLE.

8-716.2.

(a) For the purpose of enforcing the provisions of this [subtitle] SUBTITLE, the Department or any duly authorized agent or representative:

- (1) May conduct investigations and hold hearings concerning any matter covered by this subtitle 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 Department is authorized by this subtitle to determine; AND
- (3) May sign subpoenas, administer oaths and affirmations, examine [witnesses] WITNESSES, and receive evidence.

(b) In case of disobedience of any subpoena or the contumacy of any witness appearing before the Department or its duly authorized agent or representative, the Department may apply to the circuit court of any of the counties or Baltimore City for an order. [Such] THE CIRCUIT 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] THE order of court[,] may be punished by [such] THE court as a contempt [thereof] OF COURT.

(c) [No person shall] A PERSON MAY NOT 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 Department or its duly authorized agent or representative, upon the ground that the testimony or evidence, documentary or otherwise, may tend to incriminate [him] THE PERSON or subject [him] THE PERSON to criminal penalty, but [no such] THE testimony or evidence, documentary or otherwise, [shall] MAY NOT be used in any subsequent prosecution against the individual supplying the [same] TESTIMONY OR EVIDENCE. [No] AN individual so