

private proceedings shall be had and the parties shall be bound by the final determination of the Court hearing the appeal.

72-J. Every tax imposed by this Act 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 Act.

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

72-L. 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 Act. 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 act. Reports and returns shall be preserved for two years and thereafter until the Comptroller orders them to be destroyed.

72-M. It shall be unlawful for any person to fail or refuse to make any return required by this Act, 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