

exceeding one year, or both, in the discretion of the Court for every such offense.

72-N. For the purpose of enforcing the provisions of this Act, the Comptroller or any duly authorized agent or representative designated by him, may conduct investigations and hold hearings concerning any matter covered by this Act, and such investigations and hearings may be conducted or held at any time or place within the State of Maryland subject to the limitations elsewhere provided by this Act. In the conduct of any investigation or hearing, the Comptroller, or his duly authorized agent or representative, shall have power to 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 concerning which the Comptroller is authorized by this Act to determine. The Comptroller or his duly authorized agent or representative may sign subpoenas, administer oaths and affirmations, examine witnesses and receive evidence. In case of disobedience to any subpoena or of the contumacy of any witness appearing before the Comptroller or his duly authorized agent or representative, the Comptroller may invoke the aid of the Circuit Court of any of the Counties or of the Baltimore City Court. 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.

72-O. 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.

72-P. The Comptroller shall pay into a special account in the General Treasury to be known as the "State Emergency Relief Fund" all taxes collected and received by him