

## CHAPTER 578

(House Bill 509)

AN ACT to repeal and re-enact, with amendments, Section 174 of Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes," sub-title "State Tax Commission," relating to the right of parties to proceedings before the State Tax Commission to compel the attendance of witnesses and production of records and to take depositions.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 174 of Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes," sub-title "State Tax Commission," be and it is hereby repealed and re-enacted, with amendments, to read as follows:

174. The Commission, or any member thereof, or the Secretary, shall have power to issue summons for witnesses to appear before said Commission, the same to be served by the sheriff or his deputy of the jurisdiction where the person to be summoned is found, or may be served by any employee of said Commission. *Upon request of any party to proceedings before the Commission, the Commission shall issue subpoenas to compel the attendance of witnesses and compel the production of pertinent testimony, documents, accounts or other records at hearings before the Commission and at depositions to be taken by such party. Any such party shall have the right to take depositions within or without the State of Maryland as ~~now~~ provided by law.* If a person summoned to attend before the Commission or a Commissioner fails to obey the command, without reasonable cause, or if a person in attendance before the Commission or a Commissioner shall, without reasonable cause, refuse to be sworn or examined, or answer a question, or produce a book or paper when ordered to do so pursuant to summons, the Commission or Commissioner may, *and, upon request of any party to proceedings before the Commission, shall apply to any judge of the Supreme Bench of Baltimore City or of the Circuit Court of any county, upon proof by affidavit of the fact, for a rule or order returnable within not less than two nor more than five days, directing such person to show cause before the judge*

EXPLANATION: *Italics indicate new matter added to existing law.*

[Brackets] indicate matter stricken from existing law.

CAPITALS indicate amendments to bill.

~~Strike out~~ indicates matter stricken out of bill.