

INVESTIGATIONS

435. FOR THE PURPOSE OF ENFORCING THE PROVISIONS OF THIS SUB-TITLE, THE COMPTROLLER OR ANY DULY AUTHORIZED AGENT OR REPRESENTATIVE DESIGNATED BY HIM MAY:

(A) CONDUCT INVESTIGATIONS AND HOLD HEARINGS CONCERNING ANY MATTER COVERED BY THIS SUB-TITLE AT ANY TIME OR PLACE.

(B) IN THE CONDUCT OF ANY INVESTIGATION OR HEARING, REQUIRED BY SUBPOENA OR SUMMONS THE ATTENDANCE AND TESTIMONY OF WITNESSES AND THE PRODUCTION OF ANY BOOKS, ACCOUNTS, RECORDS, PAPERS OR CORRESPONDENCE RELATING TO ANY MATTER, WHICH THE COMPTROLLER IS AUTHORIZED BY THIS SUB-TITLE TO DETERMINE.

(C) SIGN SUBPOENAS, ADMINISTER OATHS AND AFFIRMATIONS, EXAMINE WITNESSES AND RECEIVE EVIDENCE.

(D) IN CASE OF DISOBEDIENCE OF ANY SUBPOENA, OR THE CONTUMACY OF ANY WITNESS APPEARING BEFORE THE COMPTROLLER OR HIS DULY AUTHORIZED AGENT OR REPRESENTATIVE, APPLY TO THE CIRCUIT COURT OF ANY OF THE COUNTIES OR TO THE BALTIMORE CITY COURT FOR AN ORDER. 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 RELATING TO THE MATTER IN QUESTION. FAILURE TO OBEY SUCH ORDER OF COURT MAY BE PUNISHED BY SUCH COURT AS A CONTEMPT THEREOF.

436. WHENEVER THE COMPTROLLER SHALL FIND FROM AN EXAMINATION OF THE RECORDS OF ANY VENDOR OF CIGARETTES OR OTHERWISE, THAT SUCH VENDOR HAD SOLD UNSTAMPED CIGARETTES UPON WHICH TAX IS IMPOSED BY THIS SUB-TITLE, OR HAS FAILED TO MAINTAIN THE RECORDS REQUIRED BY SECTIONS 433 AND 434, THE COMPTROLLER SHALL ASSESS THE AMOUNT OF TAX THAT SHOULD HAVE BEEN PAID PLUS INTEREST AT THE RATE OF $\frac{1}{2}$ OF 1% PER MONTH FROM THE DATE THE TAX WAS DUE UNTIL PAID AND A PENALTY OF 25% OF THE TAX DUE.

TRANSPORTATION OF CIGARETTES

437. THE COMPTROLLER BY REGULATION MAY PROVIDE THAT WHENEVER ANY CIGARETTES ARE SHIPPED INTO THE STATE OF MARYLAND, THE CARRIER THEREOF SHALL FILE WITH THE COMPTROLLER A COPY OF THE FREIGHT BILL PERTAINING THERETO.

438 EVERY PERSON WHO SHALL TRANSPORT CIGARETTES UPON WHICH A TAX IS IMPOSED BY THIS SUB-TITLE, NOT STAMPED AS REQUIRED BY THIS SUB-TITLE UPON THE PUBLIC HIGHWAYS, ROADS OR STREETS OF