

WISE FIXED IN THIS SUBTITLE OR THE REGULATIONS OF THE COMPTROLLER; PROVIDED HOWEVER, THAT THE FINDING OF THE COMPTROLLER WITH RESPECT TO THE RESPONSIBILITY OF THE PERSON, FIRM OR CORPORATION LIABLE FOR TAXES IN EACH CASE SHALL BE FINAL AND CONCLUSIVE.

409.

EVERY PERSON, FIRM OR CORPORATION SUBJECT TO THE TAXES IMPOSED BY THIS SUBTITLE SHALL KEEP COMPLETE AND ACCURATE RECORDS IN SUCH FORM AND CONTAINING SUCH INFORMATION AS THE COMPTROLLER MAY BY REGULATION PRESCRIBE. SUCH RECORDS SHALL BE OPEN AT ANY TIME DURING BUSINESS HOURS FOR INSPECTION AND EXAMINATION BY THE COMPTROLLER OR ANY OF HIS AUTHORIZED REPRESENTATIVES, AND SHALL BE PRESERVED FOR A PERIOD OF THREE (3) YEARS UNLESS THE COMPTROLLER SHALL, IN WRITING, CONSENT TO THEIR DESTRUCTION WITHIN THAT PERIOD, ON BY ORDER REQUIRE THAT THEY BE KEPT LONGER.

410.

THE COMPTROLLER IS AUTHORIZED AND EMPOWERED TO MAKE, ADOPT AND AMEND SUCH RULES AND REGULATIONS AS DEEMED NECESSARY TO CARRY OUT THE PROVISIONS OF THIS SUBTITLE.

411.

ANY PERSON, FIRM OR CORPORATION, LIABLE FOR THE TAXES IMPOSED BY THIS SUBTITLE, WHO OR WHICH:

(1) WILFULLY FAILS TO PAY THE TAXES IMPOSED BY THIS SUBTITLE; OR

(2) WILFULLY FAILS TO FILE ANY RETURN REQUIRED BY THIS SUBTITLE; OR

(3) WILFULLY MAKES ANY FALSE STATEMENT OR MISLEADING OMISSION IN ANY RETURN FILED AS REQUIRED BY THIS SUBTITLE; OR

(4) WILFULLY FAILS TO KEEP RECORDS IN ACCORDANCE WITH THIS SUBTITLE AND ANY REGULATION ADOPTED PURSUANT THERETO, SHALL BE GUILTY OF A MISDEMEANOR AND, UPON CONVICTION THEREOF, SHALL BE FINED NOT MORE THAN FIVE HUNDRED DOLLARS (\$500) OR IMPRISONED FOR NOT MORE THAN SIX MONTHS, OR BOTH.

SEC. 2. AND BE IT FURTHER ENACTED, THAT ANY RESOLUTION OR ORDINANCE ENACTED BY ANY COUNTY, INCORPORATED CITY OR TOWN IN THIS STATE OR BALTIMORE CITY IMPOSING OR LEVYING AN ADMISSION OR AMUSEMENT TAX, AND ANY NOTICE TO THE COMPTROL-