If the Comptroller finds that any person, firm or corporation, subject to the taxes imposed by this enactment, intends to depart from the State or to remove his property therein, or to do any other act tending to prejudice or to render wholly or partly ineffectual proceedings to collect such taxes, unless such proceedings be brought without delay, the Comptroller shall cause notice of such findings to be given to such person, firm or corporation, together with a demand for an immediate return and immediate payment of the tax, interest and penalty.

(b) ACTION FOR COLLECTION; PAYMENT OF TAX.

If the amount of taxes, interest and penalty specified in the notice of jeopardy assesment, as provided in subsection (a) of this section, is not paid within ten (10) days after service thereof upon the person, firm or corporation liable for the payment of such taxes, the Comptroller may bring such action as he deems advisable for the prompt collection thereof. If the person, firm or corporation liable for the payment of such taxes files with the Comptroller within ten (10) days from the service of notice of jeopardy assesment on his satisfactory evidence that he is not in default in making any return or paying any taxes imposed by this enactment, or that he will duly return and pay the taxes to which the Comptroller's findings relate, then such tax shall not be payable prior to the time otherwise fixed in this enactment or the regulations of the Comptroller; provided, however, that the findings 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.

SECTION 6. AND BE IT FURTHER ENACTED:

(a) Records. Every person, firm or corporation subject to the taxes imposed by this enactment 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, or by order require that they be kept longer.