to a licensed business or establishment. If any witness shall refuse to produce any records or papers so subpoenaed [by the said boards of license commissioners and/or the clerks of the said boards of license commissioners of Prince George's County and Baltimore County, the clerk] THE BOARD shall report the fact to the circuit court for [Prince George's County] THE COUNTY or THE SUPERIOR COURT OF BALTIMORE CITY [Baltimore County], as the case may be, and [said] THE court is hereby authorized and directed to proceed by attachment against [said] THE witness in all respects as if the refusal had been by a witness summoned to appear in [said] THE court in a case pending before it.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1974.

Approved May 31, 1974.

CHAPTER 837

(House Bill 1643)

AN ACT concerning

Prorating of Tax Exemptions

FOR the purpose of requiring certain tax exemptions to certain organizations be prorated.

BY adding to

Article 81 - Revenue and Taxes Section 9(p) Annotated Code of Maryland (1969 Replacement Volume and 1973 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That new Section 9(p) be and it is hereby added to Article 81 — Revenue and Taxes, of the Annotated Code of Maryland (1969 Replacement Volume and 1973 Supplement) to read as follows:

Article 81 - Revenue and Taxes