

Approved May 17, 1977.

CHAPTER 396

(House Bill 215)

AN ACT concerning

Road Tax on Motor Carriers - Enforcement

FOR the purpose of authorizing the Comptroller to conduct investigations, hold hearings, subpoena witnesses and documents, take evidence, issue oaths, and take certain other action to enforce the provisions of the law governing the road tax on motor carriers, and to compel compliance with any subpoena issued by applying for a court order under certain conditions.

BY adding to

Article 81 - Revenue and Taxes

Section 427A

Annotated Code of Maryland

(1975 Replacement Volume and 1976 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That new Section 427A be and it is hereby added to Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1976 Supplement) to read as follows:

Article 81 - Revenue and Taxes

427A.

(A) IN ORDER TO ENFORCE THE PROVISIONS OF THIS SUBTITLE, THE COMPTROLLER MAY:

(1) CONDUCT INVESTIGATIONS AND HOLD HEARINGS;

(2) SUBPOENA WITNESSES, EXAMINE PERSONS UNDER OATH, AND RECEIVE EVIDENCE; AND

(3) COMPEL THE PRODUCTION OF RECORDS, ACCOUNTS, BOOKS, PAPERS, AND OTHER DOCUMENTS.

(B) IF ANY PERSON FAILS TO APPEAR OR TESTIFY, OR FAILS TO ANSWER ANY ORAL OR WRITTEN QUESTION OR PRODUCE ANY DOCUMENT, THE COMPTROLLER MAY APPLY TO THE CIRCUIT COURT OF THE COUNTY IN WHICH THE PERSON WAS SERVED, OR THE SUPREME BENCH OF BALTIMORE CITY, FOR AN ORDER REQUIRING COMPLIANCE. THE COMPTROLLER'S APPLICATION