

Approved April 22, 1980.

CHAPTER 194

(House Bill 814)

AN ACT concerning

Assessments - Summons and Subpoena Power

FOR the purpose of authorizing the State Department of Assessments and Taxation to issue subpoenas for the production of any documents necessary for the valuation and assessment of any certain property; providing for the enforcement of this power; and removing an obsolete reference to the department of assessments of Baltimore City.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 41
Annotated Code of Maryland
(1975 Replacement Volume and 1979 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

Article 81 - Revenue and Taxes

41.

(A) The State Department of Assessments and Taxation, AND the supervisors of assessments [and the department of assessments of Baltimore City] shall have the power to summon before them any person, or representatives of corporations, whom they may know or be credibly informed to have acquired new property subject to taxation or whose account of taxable property may in their judgment require revision, and examine such person on oath touching the same, and in connection therewith shall have power to summon before them witnesses and interrogate them under oath in reference to the matter then pending; and any person summoned and refusing to appear or appearing and refusing to answer any question relevant to the pending matter, shall be proceeded against by the State Department of Assessments and Taxation, AND the supervisors of assessments [or the department of assessments of Baltimore City] in the manner provided in § 231 of this article.