

98.

Any person affected by the revocation or the withholding of the issuance of any license, under the provisions of the subtitle shall have the right of appeal to the circuit court of the counties [or to the Criminal Court of Baltimore for the City of Baltimore].

154.

(b) The tax, and all increases, interest and penalties thereon shall be a lien upon all the property, real and/or personal, of any person liable to pay the same to the State from and after the time when notice has been given that such tax has become due and payable as provided herein. Notice of such lien shall be filed by the Comptroller with the clerk of the circuit court of the county in which said property is located[, or if located in Baltimore City, with the clerk of the Superior Court of Baltimore City]. Each clerk of court shall accurately and promptly record and index all such notices of lien filed with him by the Comptroller and shall enter such lien in the judgment docket of the court, stating the name of the delinquent taxpayer, the amount of the lien and the date thereof. The lien provided for in this section shall have the full force and effect of a lien of judgment. Unless another date is specified by law, the lien arising at the date of nonpayment as in this section specified and provided for, shall continue with the same force and effect as a judgment lien. Any such lien on personal property shall not be effective as against an innocent purchaser for value unless the personal property has been levied upon by an officer of a court.

156A.

(c) (1) In enforcing the provisions of law specified in subsection (b), the enforcement unit may:

(i) Conduct investigations and hold hearings;

(ii) Subpoena witnesses, examine persons under oath, and receive evidence; and

(iii) Compel the production of records, accounts, books, papers, and other documents.

(2) 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 shall be accompanied by a copy of the subpoena and proof of service. Failure to obey an