individually subject to the penalties provided by law. Provided, however, that this section, insofar as it relates to [restaurant] RESTAURANTS or eating places, shall not apply in Montgomery County.

10.

- (a) All persons, firms and [corporations,] CORPORATIONS required to procure licenses under the laws of this State, who shall fail or neglect to procure the same within the time prescribed by law, shall pay, in addition to the prescribed license fee, an additional fee equal to ten per centum (10%) of said license fee if the license is obtained at any time during the calendar month next succeeding the month in which the license should have been obtained; and where there is default beyond the month next succeeding the month in which the license should have been obtained, such persons, firms and corporations shall pay, in addition to the ten per centum for the first default, an additional fee equal to two per centum (2%) of said license fee for each and every month or fractional part of month thereafter of the license year that the fee shall remain unpaid.
- (c) Notwithstanding any other provision of this section, any person, firm or corporation required to procure a license from any agency, board, commission, office, division or unit within the Department of Licensing and [Regulation,] REGULATION who shall fail or neglect to procure the same within the time prescribed by law may be assessed, in addition to the prescribed license fee, an additional fee not to exceed twenty per centum (20%) of said license fee if the license is obtained at any time during the calendar month next succeeding the month in which the license should have been obtained; and where there is default beyond the month next succeeding the month in which the license should have been obtained, such person, firm, or corporation may be assessed, in addition to the fee for the first default, an additional fee not to exceed four per centum (4%) of the said license fee for each and every month or fractional part of month thereafter of license year that the fee shall remain unpaid.

11.

- (d) For the purpose of enforcing the provisions of this article the Comptroller or any duly authorized agent or representative designated by him:
- (4) In case of disobedience of any [subpoena;] SUBPOENA, or the contumacy of any witness appearing before the Comptroller or his duly authorized agent or representative, the Comptroller may apply to the circuit court of any of the counties for an order. Such court may thereupon issue an order requiring the person subpoenaed to obey the subpoena or to give evidence or produce books, accounts, records, papers and correspondence touching the matter in question. Any failure to obey such order of court may be punished by such court as a contempt thereof.