

guilty of a misdemeanor and] shall be charged and MAY receive a citation as provided in Title 26 of the Transportation Article and, upon conviction thereof, SHALL BE GUILTY OF A MISDEMEANOR, AND shall be punished by a fine of not more than one thousand dollars (\$1,000.00) or by imprisonment in the county jail for not more than six (6) months, or by both such fine and imprisonment.

155.

In order to carry out the purposes contemplated by the laws licensing motor vehicles and imposing [gasoline] MOTOR VEHICLE FUEL taxes, and to prevent future diversions of motor vehicle [and gasoline] FUEL tax revenues, the Governor of the State shall hereafter include in the budget bill submitted to the General Assembly all receipts from motor vehicle licenses and [gasoline] MOTOR VEHICLE FUEL taxes and from fines and penalties collected for the violation of said laws, for the purpose of enforcing the motor vehicle and [gasoline] MOTOR VEHICLE FUEL tax laws and for the construction, reconstruction and maintenance of roads, highways, streets and bridges; provided, however, that the payment of interest on and the redemption of bonds issued for the construction of roads, highways, streets and bridges shall be construed to be within the purposes contemplated by this section and by the acts licensing motor vehicles and imposing [gasoline] MOTOR VEHICLE FUEL taxes, and no part of said receipts shall be included in the said budget bill for any other purposes whatsoever.

156A.

(a) The Maryland [gasoline] MOTOR VEHICLE FUEL tax and fraud enforcement unit is created as a unit within the Motor Vehicle Fuel Tax Division of the Comptroller's office. The enforcement unit has the staff provided in the budget.

(b) The enforcement unit shall enforce:

(1) The provisions of this subtitle; and

(2) The provisions of Article 56, subtitle "Motor Fuel Inspection Law".

(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