

(2) THE TAX, AND ALL INCREASES, INTERESTS 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 PROMPTLY BY THE DEPARTMENT WITH THE CLERK OF THE CIRCUIT COURT OF THE COUNTY IN WHICH SAID PROPERTY IS LOCATED, OR BALTIMORE CITY. EACH CLERK OF COURT SHALL ACCURATELY AND PROMPTLY RECORD AND INDEX ALL SUCH NOTICES OF LIEN FILED WITH HIM BY THE DEPARTMENT 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.

(G) (1) IT SHALL BE UNLAWFUL FOR ANY DEALER OR OTHER PERSON LIABLE FOR THE TAX IMPOSED BY THIS SUBTITLE TO:

(I) WILLFULLY FAIL TO COLLECT THE TAX; OR

(II) WILLFULLY FAIL TO REMIT THE TAX; OR

(III) WILLFULLY MAKE ANY FALSE STATEMENT OR MISLEADING OMISSION WITH REGARD TO THE TAX; OR

(IV) WILLFULLY FAIL TO KEEP RECORDS IN ACCORDANCE WITH THIS SUBTITLE AND ANY REGULATIONS PURSUANT HERETO; OR

(V) WILLFULLY EVADE PAYMENT OF THE TAX BY ANY MEANS.

(2) ANY PERSON VIOLATING THIS SUBSECTION SHALL BE GUILTY OF A MISDEMEANOR AND UPON CONVICTION SHALL BE SUBJECT TO THE PENALTIES SET FORTH IN SECTION 8-739.

8-716.2.

(A) FOR THE PURPOSE OF ENFORCING THE PROVISIONS OF THIS SUBTITLE THE DEPARTMENT OR ANY DULY AUTHORIZED AGENT OR REPRESENTATIVE:

(1) MAY CONDUCT INVESTIGATIONS AND HOLD HEARINGS CONCERNING ANY MATTER COVERED BY THIS SUBTITLE AT ANY TIME OR PLACE WITHIN THE STATE OF MARYLAND;

(2) IN THE CONDUCT OF ANY INVESTIGATION OR HEARING, MAY REQUIRE BY SUBPOENA OR SUMMONS THE ATTENDANCE AND TESTIMONY OF WITNESSES AND THE PRODUCTION OF ANY BOOKS, ACCOUNTS, RECORDS,