

PAPERS, AND CORRESPONDENCE RELATING TO ANY MATTER, WHICH THE DEPARTMENT IS AUTHORIZED BY THIS SUBTITLE TO DETERMINE;

(3) MAY SIGN SUBPOENAS, ADMINISTER OATHS AND AFFIRMATIONS, EXAMINE WITNESSES AND RECEIVE EVIDENCE.

(B) IN CASE OF DISOBEDIENCE OF ANY SUBPOENA OR THE CONTUMACY OF ANY WITNESS APPEARING BEFORE THE DEPARTMENT OR ITS DULY AUTHORIZED AGENT OR REPRESENTATIVE, THE DEPARTMENT MAY APPLY TO THE CIRCUIT COURT OF ANY OF THE COUNTIES OR BALTIMORE CITY 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.

(C) NO PERSON SHALL BE EXCUSED FROM TESTIFYING OR PRODUCING ANY BOOKS, PAPERS, RECORDS, OR DATA IN ANY INVESTIGATION OR UPON ANY HEARING WHEN ORDERED TO DO SO BY THE DEPARTMENT OR ITS DULY AUTHORIZED AGENT OR REPRESENTATIVE, UPON THE GROUND THAT THE TESTIMONY OR EVIDENCE, DOCUMENTARY OR OTHERWISE, MAY TEND TO INCRIMINATE HIM OR SUBJECT HIM TO CRIMINAL PENALTY, BUT NO SUCH TESTIMONY OR EVIDENCE, DOCUMENTARY OR OTHERWISE, SHALL BE USED IN ANY SUBSEQUENT PROSECUTION AGAINST THE INDIVIDUAL SUPPLYING THE SAME. NO INDIVIDUAL SO TESTIFYING SHALL BE EXEMPT FROM PROSECUTION AND PUNISHMENT FOR PERJURY COMMITTED IN SO TESTIFYING.

(D) ANY NOTICE AUTHORIZED OR REQUIRED UNDER THE PROVISIONS OF THIS SUBTITLE MAY BE GIVEN BY MAILING THE SAME TO THE PERSON FOR WHOM IT IS INTENDED IN A POSTPAID ENVELOPE ADDRESSED TO SUCH PERSON AT THE ADDRESS GIVEN IN ANY APPLICATION MADE BY HIM PURSUANT TO THE PROVISIONS OF THIS SUBTITLE. IF NO APPLICATION HAS BEEN MADE, NOTICE MAY BE GIVEN BY MAILING THE SAME TO SUCH ADDRESS OF THE PERSON FOR WHOM IT IS INTENDED AS MAY BE OBTAINABLE. THE MAILING OF SUCH NOTICE SHALL BE PRESUMPTIVE EVIDENCE OF THE RECEIPT OF THE SAME BY THE PERSON TO WHOM IT IS ADDRESSED. ANY PERIOD OF TIME WHICH IS DETERMINED ACCORDING TO THE PROVISIONS OF THIS SUBTITLE BY THE GIVING OF NOTICE SHALL COMMENCE TO RUN FROM THE DATE OF MAILING OF SUCH NOTICE.

(E) (1) ANY PERSON HELD LIABLE FOR THE TAX IMPOSED BY THIS SUBTITLE MAY APPLY FOR A REVISION OF THE TAX AND ANY PENALTY AND INTEREST ASSESSED AGAINST HIM BY THE DEPARTMENT. SUCH APPLICATION SHALL BE MADE IN WRITING TO THE DEPARTMENT WITHIN 30 (THIRTY) DAYS OF THE DATE THAT THE PERSON WAS NOTIFIED OF THE ASSESSMENT BY THE DEPARTMENT. WITHIN 30 (THIRTY) DAYS OF THE RECEIPT OF SUCH APPLICATION, THE DEPARTMENT SHALL HOLD A HEARING ON THE MATTER IN ACCORDANCE WITH THE ADMINISTRATIVE PROCEDURE ACT IN TITLE 10 OF THE STATE GOVERNMENT ARTICLE OF THE ANNOTATED CODE OF MARYLAND. WITHIN 30 (THIRTY) DAYS AFTER SUCH HEARING THE DEPARTMENT SHALL RENDER A DECISION ON THE APPLICATION FOR REVISION OF THE ASSESSMENT OF TAX, PENALTY AND INTEREST AND SO NOTIFY THE APPLICANT IN WRITING BY MAIL.