

(2) -- A DISTRIBUTION OF ANY PROCEEDS OF SALE -- ACCORDING TO THE INTERESTS OF THE PARTIES AND THE STATE.

493.

TO DETERMINE THE CORRECTNESS OF ANY RETURN OR THE AMOUNT OF TAX THAT SHOULD HAVE BEEN PAID, IF ANY, OR TO OTHERWISE ENFORCE THE PROVISIONS OF THIS SUBTITLE, THE COMPTROLLER MAY:

(1) -- EXAMINE ANY BOOKS, PAPERS, RECORDS, OR OTHER DATA THAT MAY BE RELEVANT OR MATERIAL TO THE COMPTROLLER'S DETERMINATIONS OR OTHER ENFORCEMENT ACTIONS TAKEN UNDER THIS SUBTITLE;

(2) -- SUBPOENA:

(i) -- ANY PERSON; OR

(ii) -- ANY RELEVANT DOCUMENT;

(3) -- ADMINISTER OATHS;

(4) -- TAKE TESTIMONY;

(5) -- CONDUCT AN INVESTIGATION;

(6) -- HOLD A HEARING; AND

(7) -- IF A PERSON FAILS TO COMPLY WITH A SUBPOENA, PETITION A CIRCUIT COURT TO ORDER COMPLIANCE WITH THE SUBPOENA.

494.

NOTHING IN THIS SUBTITLE SHALL BE CONSTRUED TO:

(1) -- RESTRICT THE AUTHORITY OF ANY LAW ENFORCEMENT AGENCY UNDER ARTICLE 27 OF THE CODE; OR

(2) -- PROVIDE IMMUNITY FOR A DEALER FROM CRIMINAL PROSECUTION UNDER ARTICLE 27 OF THE CODE.

495.

NOTWITHSTANDING ANY OTHER PROVISION OF LAW, A PROSECUTION FOR ANY OFFENSE ARISING UNDER THE CONTROLLED SUBSTANCE TAX LAW MAY NOT BE INITIATED AFTER 7 YEARS FROM THE DATE THE OFFENSE IS COMMITTED.

411B-1.

EXCEPT FOR SALES BY A PERSON WHO COMPLIES WITH ARTICLE 27, § 281 OF THE CODE, PRINCE GEORGE'S COUNTY MAY IMPOSE A SALES OR USE