

(iii) against whom an action to recover sales and use tax or a penalty is pending or will be initiated under this title;

- (2) the Department; and
- (3) the Maryland Tax Court.]

13-301.

[(a)] A tax collector may examine or audit a tax return filed with the tax collector.

[(b) This section does not apply to the savings and loan association franchise tax.]

[13-303.

(a) In an investigation or hearing, a person may not be excused from testifying or producing any record or data about the sales and use tax, under order of the Comptroller, because the testimony or evidence may:

- (1) tend to incriminate the person; or
- (2) subject the person to a criminal penalty.

(b) Testimony or evidence that a person produces in compliance with the order may not be used in a later criminal proceeding against the person.

(c) A person is not exempt from prosecution for perjury committed while testifying.]

[13-304.] 13-303.

[(a)] If a person or governmental unit fails to file [an admissions and amusement tax return, a financial institution franchise tax return, an income tax return, a public service company franchise tax return, or a sales and use] A tax return as required under this article, the tax collector shall mail the person or governmental unit a notice and demand for the return that requires the person or governmental unit:

(1) [to file the admissions and amusement tax return and to pay the tax within 30 days after the date on which the notice is mailed;

(2) to file the financial institution franchise tax return and to pay the tax within 30 days after the date on which the notice is mailed;