

2. the public service company franchise tax; AND

(iii) the State Athletic Commission, with respect to the boxing and wrestling tax; and

(iv) the registers of wills, with respect to the inheritance tax;

13-302.

(b) If a person fails to comply with a subpoena or fails to testify on any matter on which the person lawfully may be interrogated, on petition of a tax collector, a circuit court for, if the subpoena is issued under authority of an orphans' court, the orphans' court may pass an order directing compliance with the subpoena or compelling testimony.

13-510.

(a) Except as provided in subsection (b) of this section and subject to § 13-514 of this subtitle, within 30 days after the date on which a notice is mailed, a person or governmental unit that is aggrieved by the action in the notice may appeal to the Tax Court from:

(1) an assessment for:

(i) the alcoholic beverage tax;

(ii) the boxing and wrestling tax;

(iii) the financial institution franchise tax;

(iv) the income tax;

(v) the Maryland estate tax;

(vi) the Maryland generation-skipping transfer tax;

(vii) the motor carrier tax;

(viii) the motor fuel tax; or

(ix) the savings and loan association franchise tax;

(2) a final determination under § 13-508 of this subtitle for the public service company franchise tax;

(3) a final determination under § 13-509 of this subtitle for: