

(5) TAKE TESTIMONY AND OTHER EVIDENCE; AND

(6) SUBPOENA:

(I) ANY PERSON; OR

(II) ANY RELEVANT DOCUMENT.

(B) ENFORCEMENT.

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 OR, 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.

REVISOR'S NOTE: This section is new language that, in part, repeats the provisions of the second sentence and, as it applies to the Comptroller, the first sentence of present Art. 2B, § 193, and present Art. 56, § 156A(c)(1) and the first sentence of (2), as it applies to the motor fuel tax, and former Art. 81, § 128(h)(2). This section also, in part, is derived without substantive change from the first through third clauses of the first sentence of former Art. 56, § 115, and from former Art. 81, §§ 128A(f)(2) and 134(a), the first through the third sentences of § 304(c), § 358(a) and the first and second sentences of (b), § 427A(a) and the first sentence of (b), § 452(a) through (c) and the first and second sentences of (d) and, as it extended provisions relating to the former retail sales tax to the former use tax, § 399.

This section is revised as a single, uniform statement of the powers of a tax collector with respect to enforcement of this article. The former law conferred on tax collectors substantially similar powers with respect to the financial institution franchise tax, income tax, motor carrier tax, motor fuel tax, sales and use tax, and tobacco tax. The former law conferred some but not all of these powers on tax collectors with respect to the alcoholic beverage tax, boxing and wrestling tax, and public service company franchise tax. The former law was silent as to the admissions and amusement tax, the inheritance tax, the Maryland estate tax, and the tax on commissions. To make this section applicable to all taxes, in the introductory language of subsection (a) of this section, the defined term "tax collector" is substituted for the former and present references to the "Comptroller", the Comptroller's "authorized agent or representative", the "Department", the "Department of Assessments and Taxation", "officials", the