

"enforcement unit", and the "Commission", for clarity.

In subsection (b) of this section, the phrase "on any matter on which the person lawfully may be interrogated" is added to reflect the Constitutional protections that may apply. See, e.g., § 13-303 of this subtitle.

The second sentence of former Art. 81, § 427A(b), which required the petition to include a copy of the subpoena and proof of service, is deleted as surplusage. Similarly, the second sentence of present Art. 56, § 156A(c)(2) is omitted.

The fourth sentence of former Art. 81, § 304(c), the third sentence of § 358(b), the third sentence of § 427A(b), and the third sentence of § 452(d), which enabled a court to punish a failure to obey its order as contempt, are deleted as unnecessary in light of the inherent powers of courts. See, e.g., CJ § 1-202. Similarly, the third sentence of present Art. 56, § 156A(c)(2) is omitted.

The fourth clause of the first sentence of former Art. 56, § 115, which allowed the Commission to "fix and determine" the tax, is deleted as unnecessary in light of § 13-401 of this title.

As to the transfer of former Art. 81, § 128(a), through (h-1) to the Session Laws, see the General Revisor's Note to Title 8, Subtitle 2 of this article.

Defined terms: "Tax collector" § 13-101  
"Department" § 1-101 "Person" § 1-101

13-303. SALES AND USE TAX -- SELF-INCRIMINATION; USE IMMUNITY; PERJURY.

(A) SELF-INCRIMINATION.

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) USE IMMUNITY.

TESTIMONY OR EVIDENCE THAT A PERSON PRODUCES IN COMPLIANCE WITH THE ORDER MAY NOT BE USED IN A LATER CRIMINAL PROCEEDING AGAINST THE PERSON.