

IF, WITHOUT REASONABLE CAUSE, A PERSON FAILS TO OBEY A SUBPOENA, REFUSES TO BE SWORN, OR REFUSES TO TESTIFY, THE TAX COURT MAY AND, ON REQUEST OF A PARTY, SHALL APPLY TO A CIRCUIT COURT TO ISSUE AN ORDER, RETURNABLE WITHIN 5 DAYS, THAT DIRECTS THE PERSON TO SHOW CAUSE FOR THE REFUSAL TO BE SWORN OR TO TESTIFY OR THE FAILURE TO OBEY THE SUBPOENA.

(B) HEARING.

(1) AFTER THE EXPIRATION OF THE TIME PERIOD IN SUBSECTION (A) OF THIS SECTION, THE CIRCUIT COURT SHALL CONDUCT A HEARING TO DETERMINE THE EXISTENCE OF REASONABLE CAUSE.

(2) IF THE CIRCUIT COURT DETERMINES THAT THERE IS NO REASONABLE CAUSE FOR THE FAILURE TO COMPLY, THE CIRCUIT COURT SHALL ORDER COMPLIANCE WITH THE DIRECTIVE OF THE TAX COURT.

(C) SANCTIONS.

A PERSON WHO FAILS TO COMPLY WITH THE ORDER OF A CIRCUIT COURT MAY BE HELD IN CONTEMPT OF COURT, AND THE CIRCUIT COURT SHALL IMPOSE SANCTIONS APPROPRIATE FOR CONTEMPT.

(D) APPEAL.

A PERSON MAY APPEAL A FINDING OF CONTEMPT UNDER THIS SECTION.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 231(b).

Subsection (a) of this section is revised to clarify the former self-contradictory provisions regarding the sequence of procedures that were available to enforce compliance with a subpoena or an order of the Tax Court to be sworn or to testify.

As to the power of the clerk to issue a subpoena, see § 3-109 of this article.

Defined terms: "Person" § 1-101
"Tax Court" § 13-501

13-523. CONDUCT OF PROCEEDINGS.

AN APPEAL BEFORE THE TAX COURT SHALL BE HEARD DE NOVO AND CONDUCTED IN A MANNER SIMILAR TO A PROCEEDING IN A COURT OF GENERAL JURISDICTION SITTING WITHOUT A JURY.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 229(c).