

taxable year, in accordance with the Department's certification, and the county or Baltimore City in which the branch office is located shall be paid that share of the total. If the savings bank or association has no branch offices, the total payment shall be made to the county or Baltimore City in which the one office of the savings bank or association is located. All such payments shall be made to the board of county commissioners or county council of the county or to the Mayor and City Council of Baltimore, to be credited in each instance to the general funds of the county or city.

(f) The tax imposed by this section shall be collected and administered by the Director in accordance with the provisions of the subtitle "Income Tax" of this article not inconsistent with this section.

(g) Reference in the subtitle "Income Tax" to the Comptroller of the Treasury shall be taken to mean the Director for purposes of this section, and the Director shall have the same administrative and rulemaking powers and duties with respect to the franchise tax imposed hereby as the Comptroller has with respect to income tax.

(h) (1) The failure of a savings bank or association to file a return, report, or pay a tax or any portion of a tax, as required or due under this section, shall have the effect and be subject to the procedures and penalties provided in §§ 320 and 322 and elsewhere in the subtitle "Income Tax" of [this article] ARTICLE 81, AS AMENDED THROUGH DECEMBER 31, 1988, as well as civil procedures authorized for the collection of ordinary taxes.

(2) To determine if a tax return is correct or to otherwise enforce the provisions of this section, the Department may:

(i) Examine any books, papers, records or other data that may be relevant or material to the matters required to be included in a tax return;

(ii) Subpoena:

1. Any person; or
2. Any relevant document;

(iii) Administer oaths;

(iv) Take testimony;

(v) Conduct an investigation;

(vi) Hold a hearing; and

(vii) If a person fails to comply with a subpoena, petition a circuit court to order compliance with the subpoena.