

Also in subsections (a) and (b) of this section, the general reference to "a court of competent jurisdiction" is substituted for the former specific references to "the circuit court of any of the counties", "the circuit court of the county in which the person was served", "a court of competent jurisdiction, in the political subdivision in which the person or witness resides or is then present", "the circuit court of any county or Baltimore City" and "the circuit court of the jurisdiction in which the person resides or transacts business" for brevity.

In subsection (a) of this section, the general reference to an "issuing authority" is substituted for the former specific references to "the Comptroller", "the Commissioner", "the Commission", and "the Board" for brevity. Similarly, in subsection (b) of this section, the general reference to "an officer or unit" is used.

Also in subsection (a) of this section, the power to "order compliance with the subpoena" is substituted for the former duty to "compel obedience by proceedings for contempt" and the former reference to a "proceeding for contempt" to clarify that the court orders compliance with the subpoena and that a proceeding for contempt would result from a failure to comply with the court order. The third sentence of former Art. 56, § 11(d)(4), which provided that failure to obey a subpoena may be punished as contempt, is deleted as surplusage. Similarly, former Art. 56, § 364(b)(2), the second sentence of § 260(e), and the second sentence of § 407(c) are deleted. The third sentence of former Art. 56, § 110, which in part provided that disobedience of a subpoena is subject to the same penalties as disobedience of a subpoena in court, is deleted as surplusage. Similarly, the third sentence of former Art. 56, § 156A(c)(2) and the third sentence of § 157C(b)(2) are deleted.

The second sentence of former Art. 56, § 156A(c)(2), which required an application to be accompanied by a copy of the subpoena and proof of service, is deleted as surplusage. Similarly, the second sentence of former Art. 56, § 157C(b)(2) is deleted.

Defined term: "Person" § 1-101

1-204. PROHIBITION ON LOCAL LICENSES, FEES, AND TAXES.

(A) SCOPE OF SECTION.

THIS SECTION DOES NOT APPLY IN BALTIMORE CITY OR PRINCE GEORGE'S AND WORCESTER COUNTIES.

(B) PROHIBITION.

EXCEPT AS OTHERWISE PROVIDED IN THIS ARTICLE OR ARTICLE 24, TITLE 11 OF THE CODE, A COUNTY, MUNICIPAL CORPORATION, OR OTHER POLITICAL SUBDIVISION OF THE STATE MAY NOT: