(I) A DISCIPLINARY ACTION BROUGHT UNDER THIS TITLE; OR

(II) A PROCEEDING BROUGHT FOR AN ALLEGED VIOLATION OF THIS TITLE.

(2) IF AN INDIVIDUAL FAILS TO COMPLY WITH A SUBPOENA ISSUED UNDER THIS SUBSECTION, ON PETITION OF THE BOARD, A COURT OF COMPETENT JURISDICTION MAY COMPEL COMPLIANCE WITH THE SUBPOENA.

21–207.

(A) THE BOARD MAY SET REASONABLE FEES FOR THE REGISTRATION AND RENEWAL OF REGISTRATION OF INDIVIDUAL TAX PREPARERS.

(B) EACH INDIVIDUAL TAX PREPARER THAT REGISTERS UNDER THIS TITLE SHALL PAY TO THE BOARD:

(1) A REGISTRATION FEE AT THE TIME OF REGISTRATION; OR

(2) A RENEWAL FEE AT THE TIME OF RENEWAL OF REGISTRATION.

(C) (1) THE BOARD SHALL PAY ALL FEES COLLECTED UNDER THIS SECTION TO THE STATE COMPTROLLER.

(2) THE COMPTROLLER SHALL DISTRIBUTE THE FEES TO THE FUND.

21–208.

(A) THERE IS AN INDIVIDUAL TAX PREPARERS FUND.

(B) THE PURPOSE OF THE FUND IS TO APPROXIMATE THE COSTS ASSOCIATED WITH THE ADMINISTRATION AND ENFORCEMENT OF THIS TITLE.

(C) THE BOARD SHALL ADMINISTER THE FUND.

(D) (1) THE FUND IS A SPECIAL, NONLAPSING FUND THAT IS NOT SUBJECT TO § 7–302 OF THE STATE FINANCE AND PROCUREMENT ARTICLE.

(2) THE STATE TREASURER SHALL HOLD THE FUND SEPARATELY, AND THE COMPTROLLER SHALL ACCOUNT FOR THE FUND.