

In subsection (a)(2) of this section, the former words "papers", "accounts"; and "record" are deleted as included in the word "document".

In the introductory language of subsection (b) of this section, the former reference to a party "to proceedings" is deleted as surplusage.

In subsection (c) of this section, the former reference to a "summons" and the former language "duces tecum" are deleted because the intended meaning is covered by the word "subpoena" under Maryland Rule 1-202(w). Similarly, the specific references to "subpoenas duces tecum" are deleted as unnecessary in light of the broad references to "subpoena that requires ... the production of any pertinent document".

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

Defined terms: "Tax Court" § 13-501  
"Tax determining agency" § 13-501

#### 13-521. DEPOSITIONS.

##### (A) AUTHORIZED.

A PARTY MAY TAKE A DEPOSITION IN OR OUT OF THE STATE IN THE MANNER PROVIDED BY LAW FOR TAKING DEPOSITIONS IN A CIVIL CASE.

##### (B) SUBPOENA.

ON REQUEST OF A PARTY, THE TAX COURT SHALL ISSUE A SUBPOENA THAT REQUIRES AT A DEPOSITION:

- (1) THE APPEARANCE OF A WITNESS TO TESTIFY; AND
- (2) THE PRODUCTION OF ANY PERTINENT DOCUMENT.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 231(a)(3) and, as it related to a subpoena to attend a deposition, (2).

In subsection (a) of this section, the phrase "in a civil case" is added for clarity.

Defined term: "Tax Court" § 13-501

#### 13-522. SANCTIONS FOR NONCOMPLIANCE WITH DIRECTIVE OF TAX COURT.

##### (A) APPLICATION TO CIRCUIT COURT.