§ 803. Administration and enforcement. Any local law adopted pursuant to this article, to the extent consistent with this article, provisions necessary and appropriate for the proper imposition, collection and administration of the tax herein authorized, including, but not limited to, provisions:

1. For the filing of periodic returns;

2. For the making of refunds;

3. For the maintenance, retention and inspection of records;

4. For the subpoena of persons and records and the administration of oaths;

5. For the enforcement of collection by execution and sale by the sheriff or otherwise;

6. For the promulgation by the officer administering the tax of regulations for the effective administration and enforcement of the tax;

7. For the payment of interest and penalties in the case of delinquency;

8. For the enforcement of such local law by appropriate proceedings; and

9. For making violations thereof misdemeanors and prescribing the punishment for such violations by civil penalty, fine, forfeiture, or imprisonment, or by two or more of such punishments.