

1929, ch. 226, sec. 155.

164. Any person who either as principal or agent shall wilfully or with intent to evade the payment, or prevent or hinder the collection, of any tax, fail to furnish any information, or to answer any interrogatory, or to file any report or list at the time and in the manner required by this Article, or give any incorrect, untrue or misleading information or answer to any such interrogatory, shall be guilty of a misdemeanor, and upon the conviction thereof shall be fined not exceeding five thousand (\$5,000) dollars, or imprisoned for not more than eighteen months, or in the discretion of the court, suffer both such fine and imprisonment; provided that nothing in this section shall relieve any such person from prosecution and conviction for perjury.

1929, ch. 226, sec. 156.

165. Any person who being an officer or employee of this State, or of any county or city thereof, shall negligently fail to perform any duty or to do any act imposed upon him by this Article, shall be guilty of a misdemeanor, and upon conviction thereof shall be fined not exceeding one thousand (\$1,000) dollars.

1929, ch. 226, sec. 157.

166. Any person who being an officer or employee of this State, or of any city or county thereof, shall wilfully fail to perform any duty imposed upon him by this Article, with intent to prevent or hinder the payment or collection of any tax, shall be guilty of a misdemeanor, and upon conviction thereof shall be fined not exceeding five thousand (\$5,000) dollars, or imprisoned for not more than two years, or in the discretion of the court, shall suffer both such fine and imprisonment.

State Tax Commission.

An. Code, 1924, sec. 247. 1912, sec. 234. 1914, ch. 841, sec. 233. 1916, ch. 713.
1929, ch. 226, sec. 158.

167. A Commission designated as State Tax Commission of Maryland is hereby created and established, which shall be vested with and possessed of the powers and duties in this Article specified. The said Commission shall consist of three members, to be appointed by the Governor, one of whom he shall designate as Chairman, and the member so designated shall retain such status for his term of office. One of said Commissioners shall be a resident of the Eastern Shore of Maryland, one a resident of the counties of Western Shore of Maryland, and the other a resident of Baltimore City. Not more than two of said Commissioners shall be of the same political party, and each of them shall be a taxpayer and qualified voter of this State. Each of said Commissioners, before entering upon the duties of his office shall take the oath prescribed by the Constitution, to be administered by the Clerk of the Circuit Court of the County or the Superior Court of Baltimore City, according to the residence of each Commissioner, and to the Clerk of which Court, the Governor shall forward a commission to such Commissioner. The term of office of the members of said Commission shall be six years, commencing on the first Monday in June next ensuing their respective appointments, and said Commissioners shall hold office until their respective successors are appointed and qualified. The term of office of each of the Commissioners now serving and the member of