

become, from the time it is due and payable, a personal debt, from the person or persons liable to pay the same to this State, and shall be entitled to the same priority and collectible in the same manner as other State taxes are preferred and collectible under the provisions of this Article.

248. *Penalty and Interest.* If taxes imposed by this sub-title be not paid when due, as provided herein, the taxpayer liable to such tax shall pay as a penalty, in addition to the amount of such tax, such additional tax as may be required by the Comptroller not exceeding ten per cent. (10%) of such amount, plus one-half of one per cent. ( $\frac{1}{2}\%$ ) for each month the tax or additional tax remains unpaid.

249. *Discontinuance of Business.* If any corporation shall dissolve or withdraw from this State during any taxable year, or if any corporation shall in any manner surrender or lose its charter during any taxable year, such dissolution, withdrawal or loss or surrender of charter, shall not defeat the filing of returns and the assessment and collection of income taxes for such period of such taxable year as such corporation may have had an income taxable in this State. In any such case the Comptroller may require the filing of a return for such period within sixty days after the expiration thereof.

250. *Penalty for Wilful Failure to File Return.* The wilful refusal on the part of any taxpayer to file a return as required by the provisions of this sub-title shall be a misdemeanor, subject to a fine of not exceeding five hundred dollars (\$500) or imprisonment for not exceeding six months, or both, in the discretion of the Court.

251. *Distribution of Tax.* One-fourth ( $\frac{1}{4}$ ) of the taxes collected under this sub-title from individual residents of Baltimore City shall be paid over and distributed by the Comptroller to the Mayor and City Council of Baltimore and one-fourth ( $\frac{1}{4}$ ) of the taxes collected under this sub-title from individual residents of the various counties of the State shall be paid over and distributed by the Comptroller to the County Commissioners of the respective counties in which such taxpayers reside; but in the case of a taxpayer residing in an incorporated city, town or village of any county, one-fourth ( $\frac{1}{4}$ ) of the tax collected from such taxpayer shall be equally divided between the incorporated city, town or village, and the county in which such taxpayer resides.

Every individual resident of Maryland making an income tax return under this sub-title shall be required to state on the tax return form furnished by the Comptroller the name of the