

(a) who wilfully fails to collect the tax imposed by this sub-title in accordance herewith; or

(b) who wilfully fails to pay over the tax imposed by this sub-title in accordance herewith; or

(c) who wilfully fails to file any return required by this sub-title; or

(d) who makes any wilfully false statement or misleading omission in any return pursuant to this sub-title; or

(e) who wilfully fails to keep records in accordance with this sub-title and any regulations of the Comptroller pursuant hereto, shall be guilty of a misdemeanor and upon conviction shall be fined not more than one thousand dollars (\$1,000.00) or imprisonment for not more than one year, or both.

SECTION 7. *And be it further enacted*, That if any section, sub-section, sentence, clause or other provision of this sub-title or the application thereof to any person or circumstance is held invalid or unconstitutional, such invalidity or unconstitutionality shall not affect the remaining provisions of this sub-title and the application of such provisions to other persons or circumstances. If an exemption or exception from the tax is held invalid, the tax shall apply without such exemption or exception.

SECTION 8. *And be it further enacted*, That this Act shall take effect June 1, 1949.

Approved April 29, 1949.

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CHAPTER 466

(Senate Bill 370)

AN ACT to repeal and re-enact, with amendments, Section 257 of Article 81 of the Annotated Code of Maryland (1947 Supplement), title "Revenue and Taxes", sub-title "Income Tax", relating to the failure to file a return or report required thereunder.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 257 of Article 81 of the Annotated Code of Maryland (1947 Supplement), title "Revenue and Taxes",