

or trailers in or with which such guests are traveling. It shall be the duty of the owner or operator of such establishment to determine that license plate and automobile or trailer registration information is correct. No person shall occupy any room or facility until after the registration provided for in this section. The permanent register may be either in a bound book with nondetachable pages or may be in the form of a loose leaf book or cards; provided, however, that if a loose leaf book or cards are used the same shall be numbered consecutively before use and all such numbered pages or cards shall be kept even though they are not used by reason of mistake in entering information or for any other reason. The register provided for by this section shall be kept for at least three years and shall be open to inspection upon the request of any official or employee of the department of inspection and licenses, or of any law enforcement officer of the county or the state.

(b) It shall be unlawful for any person knowingly to inscribe any false or incorrect name or address or license plate number in any such register. It shall be unlawful for the owner or manager of any type of establishment or any employee thereof knowingly to permit any person to inscribe any false name or address or license plate number in any such register.

(c) The Board of County Commissioners is hereby authorized by ordinance to adopt such regulations concerning the operation, maintenance and conduct of any of the types of establishments referred to in this chapter, including provision for such licenses and license fees for such establishments as it may deem appropriate.

(d) Any person who violates any of the provisions of the three preceding sections of this Code or the provisions of any ordinance adopted pursuant to the authority of this chapter shall be guilty of a misdemeanor when convicted, and may be punished by a fine not to exceed one hundred dollars or imprisonment of not more than six months.

SEC. 2. And be it further enacted, That this Act shall take effect June 1, 1957.

Approved March 18, 1957.

CHAPTER 264

(House Bill 354)

AN ACT to repeal and re-enact, with amendments, Section 298 of Article 81 of the Annotated Code of Maryland (1951 Edition) title "Revenue and Taxes", sub-title "Income Tax", relating to the penalty for the failure to file returns by adding thereto a new paragraph relating to the preparation of an incorrect or fraudulent return by an employed agent or representative of the taxpayer.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 298 of Article 81 of the Annotated Code of Maryland (1951 Edition) title "Revenue and Taxes", sub-title "Income Tax",

EXPLANATION: *Italics indicate new matter added to existing law.*

[Brackets] indicate matter stricken from existing law.

CAPITALS indicate amendments to bill.

~~Strike out~~ indicates matter stricken out of bill.