

be and the same is hereby repealed and re-enacted, with amendments, to read as follows:

298. PENALTY for FAILURE TO FILE RETURNS. If any person fails to file any return required by this sub-title within the time required, the Comptroller may impose a penalty of not exceeding 10% of the tax found to be due, to be assessed and collected in the manner provided for the assessment and collection of taxes under this sub-title or in a civil action at the instance of the Comptroller; and in addition such delinquent may be compelled to make such return. Any officer of any corporation or any other person who makes a fraudulent return or statement with intent to defeat or evade the payment of the taxes prescribed by this sub-title shall be deemed guilty of perjury and punished accordingly, and shall in addition thereto pay the same penalty as in this section provided for failure to file returns on time.

Any person acting in a representative capacity as agent, tax expert or advisor to or for an individual or taxpayer required to file a return or report under this sub-title and receiving therefor a fee, charge or other remuneration who, knowingly or willfully prepares, causes to be prepared or assists in the preparation of an incorrect, false, or fraudulent return or report with the intent to defeat or evade the payment in whole or in part of the correct tax liability of such individual or taxpayer due under this sub-title or who knowingly or willfully prepares, causes to be prepared or assists in the preparation of an incorrect, false, or fraudulent return or report or refund claim for an individual or taxpayer required to comply with this sub-title in order to obtain or for the purpose of obtaining for such individual or taxpayer any refund in whole or in part of any tax withheld or paid which is in excess of the correct tax refund due such individual or taxpayer under this sub-title shall be guilty of a misdemeanor and upon conviction thereof shall be fined not more than one thousand (\$1,000.00) dollars or imprisoned for not more than six months, or in the discretion of the Court, be both fined and imprisoned. Any person acting in a representative capacity as agent, tax expert or similar capacity in the preparation for an individual or taxpayer of a return, report or refund claim shall affix thereto his name and address and any trade name adopted in connection with the service rendered.

SEC. 2. *And be it further enacted,* That this Act is hereby declared to be an emergency law, necessary for the immediate preservation of the public health and safety, and being passed by a ye and nay vote supported by three-fifths of all the members elected to each of the two Houses of the General Assembly, the same shall take effect from the date of its passage.

Approved March 18, 1957.

CHAPTER 265

(House Bill 356)

AN ACT to repeal Section 277, Sub-section (q), Section 284 and Section 284A of Article 81 of the Annotated Code of Maryland

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.