

CHAPTER 571

(House Bill 355)

AN ACT to repeal and re-enact, with amendments, Section 317 of Article 81 of the Annotated Code of Maryland (1951 Edition, 1956 Supplement), title "Revenue and Taxes", sub-title "Income Tax", ~~providing a penalty for the wilful failure to pay tax when due and penalties for other violations relating to returns required to be filed.~~ ELIMINATING THE PROVISIONS IN SAID SECTION CONCERNING THE PENALTY FOR WILFUL FAILURE TO PAY STATE INCOME TAX WHEN DUE AND PROVIDING LIMITATIONS FOR ANY PROSECUTION UNDER THE STATE INCOME TAX LAW.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 317 of Article 81 of the Annotated Code of Maryland (1951 Edition, 1956 Supplement), title "Revenue and Taxes", sub-title "Income Tax", be and the same is hereby repealed and re-enacted, with amendments, to read as follows:

~~317. Penalty for Wilful Failure to Pay Tax When Due. The wilful failure of any taxpayer to pay when due any tax required by the provisions of this sub-title, or any installment of any such tax, shall be a misdemeanor subject to a fine not exceeding five hundred dollars (\$500.00), or imprisonment not exceeding six (6) months, or both, in the discretion of the Court. The penalty prescribed in this section and Section 208 and in Section 316 of this sub-title shall be in addition to and not in substitution for any penalty or proceeding otherwise prescribed or authorized in case of wilful failure to file a return, or pay any tax when due, provided, however, that any criminal prosecution for violation of this section or Section 208 or Section 316 shall be commenced within three years from the time such offense was committed.~~

317. NO PROSECUTION SHALL BE COMMENCED FOR ANY VIOLATION OF THE PROVISION OF THIS SUB-TITLE UNLESS WITHIN THREE YEARS FROM THE TIME OF THE OFFENSE COMMITTED.

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

Approved April 10, 1957.

CHAPTER 572

(House Bill 363)

AN ACT to repeal and re-enact, with amendments, Section 381 of the Code of Public Local Laws of Anne Arundel County (1947 Edi-

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.