

(1957 Edition), title "Revenue and Taxes", sub-title "Retail Sales Tax Act", sub-heading "Penalties", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

【369. Any taxpayer or any officer of a corporate taxpayer

(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.】

369. It shall be unlawful for any taxpayer or any officer of a corporate taxpayer to:

(a) Wilfully fail to collect the tax imposed by this sub-title in accordance herewith; or

(b) Wilfully fail to pay over the tax imposed by this sub-title in accordance herewith; or

(c) Wilfully fail to file any return required by this sub-title; or

(d) Wilfully make any false statement or misleading omission in any return pursuant to this sub-title; or

(e) Wilfully fail to keep records in accordance with this sub-title and any regulations of the Comptroller pursuant hereto; or

(f) Wilfully evade payment of the tax imposed by this sub-title by using a sales tax license number or exemption number which has not been issued by the Comptroller to the person so using such number.

Any person violating this section 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.

SEC. 2. *And be it further enacted, That this Act shall take effect June 1, 1963.*

Approved April 17, 1963.

CHAPTER 346

(Senate Bill 398)

AN ACT to repeal and re-enact, with amendments, Section 348 of Article 81 of the Annotated Code of Maryland (1957 Edition),