

(d) *Whenever any lease producing natural and/or casing-head gas changes hands or any purchaser of gas transfers his interest, it shall be the duty of the owner or operator of said lease and any such purchaser of gas to note on his last report that said lease or interest has been sold or transferred, showing the effective date of said change and the name and address of the individual, firm, association, joint stock company, syndicate, co-partnership, corporation, agency, or receiver who will operate said lease, or who bought said interest and will be responsible for the filing of reports provided for in this subtitle. It further shall be the duty of the new owner or operator of said lease or interest to note on his first report that said lease or interest has been acquired, showing the effective date of said change and the name and address of the individual, firm, association, joint stock company, syndicate, co-partnership, corporation, agency or receiver formerly owning and/or operating said lease, or interest.*

572-9.

(a) *Whoever shall, as a producer or purchaser or as agent or representative of a producer or purchaser, knowingly make any false entries or fail to make any proper entries in the books required by this subtitle with intent to defraud Allegany County; or whoever, as such, shall knowingly make a false or incomplete report as required by the provisions of this subtitle; or whoever, as such shall knowingly fail or refuse to make the report required to be made; or whoever, as such shall destroy, mutilate, or secrete any of the records required to be kept by the provisions of this subtitle; or whoever, as such, shall hide or secrete with intent to defraud, any of the property upon which a lien is created hereunder shall be guilty of a misdemeanor and, upon conviction thereof, shall be fined in a sum of not less than One Hundred Dollars (\$100.00) nor more than One Thousand Dollars (\$1,000.00), or be confined in the county jail for not more than twelve (12) months, or by both such fine and imprisonment.*

(b) *In addition thereto, such producer or purchaser or agent thereof shall forfeit to Allegany County, for any said offense or the violation of any of the provisions hereof, or any rule or regulation, a penalty of One Thousand Dollars (\$1,000.00) for each such offense to be recovered by Allegany County in a civil suit. The penalties prescribed in this section, both criminal and civil, are in addition to any and all other penalties prescribed in this subtitle.*

572-10.

All receipts from the tax imposed by this subtitle shall be accounted for and paid into the General Funds of Allegany County.

SEC. 2. *And be it further enacted, That this Act shall take effect July 1, 1970.*

Approved May 21, 1970.