

## ANNE ARUNDEL COUNTY

during business hours for inspection and examination by the Controller or other duly authorized representatives, agents or employees of Anne Arundel County, Maryland.

(2) If any taxpayer fails to keep records from which the tax imposed by this section may be accurately computed, the Controller may make use of a factor developed by surveying other taxpayers of the same type or otherwise compute the amount of tax due and there shall be a rebuttable presumption that said computation is correct.

(e) Any person who wilfully fails to collect the tax imposed by this section, who wilfully fails to pay over to the Controller the tax imposed thereby, who wilfully fails to file a return required in connection with said tax, who wilfully makes any false statement or misleading omission in any such return or who wilfully fails to keep complete and proper records as required by law shall be guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than One Thousand Dollars (\$1,000.00) or be imprisoned for not more than six (6) months, or both, in the discretion of the Court, for each and every such offense.

SECTION 2. AND BE IT FURTHER ENACTED, That if any provision of this Ordinance or the application thereof to any person or circumstance is held invalid for any reason, such invalidity shall not affect the other provisions or any other application of this Ordinance which can be given effect without the invalid provisions or application, and to this end, all the provisions of this Ordinance are hereby declared to be severable.

SECTION 3. AND BE IT FURTHER ENACTED, That this Ordinance shall become law and take effect on the 1st day of July, 1973.

READ AND PASSED May 29, 1973.

RECONSIDERED and finally passed June 4, 1973.

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Bill No. 50-73

AN ORDINANCE to re-enact, without amendments, Section 17-709 of the Anne Arundel County Code (1967 Edition and Supplements), Title 17, "Taxation", Subtitle 7, "Miscellaneous Taxes", to levy and impose a tax on