

(A) FOR THE PURPOSES OF THIS SECTION "PUBLIC RECORD" INCLUDES ALL OFFICIAL BOOKS, PAPERS, OR RECORDS WHETHER KEPT ON A MANUAL OR AUTOMATED BASIS, WHICH ARE CREATED, RECEIVED, OR USED BY THE STATE OR ANY AGENCY THEREOF, A BICOUNTY OR A MULTICOUNTY AGENCY, ANY COUNTY, MUNICIPALITY, OR OTHER POLITICAL SUBDIVISION.

(B) IT IS UNLAWFUL FOR A PERSON TO DO OR ATTEMPT TO DO THE FOLLOWING:

(1) WILFULLY MAKE A FALSE ENTRY IN ANY PUBLIC RECORDS; OR

(2) EXCEPT UNDER PROPER AUTHORITY, WILFULLY DUPLICATE, ALTER, DEFACE, DESTROY, REMOVE, OR CONCEAL ANY PUBLIC RECORD.

(C) ANY PERSON WHO VIOLATES THIS SECTION IS GUILTY OF A MISDEMEANOR AND MAY BE IMPRISONED UP TO 3 YEARS OR FINED UP TO \$1,000, OR BOTH.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1979.

Approved May 29, 1979.

CHAPTER 426

(Senate Bill 76)

AN ACT concerning

Retail Sales Tax - Telecommunications

FOR the purpose of removing the automatic termination provisions for the exemption from the retail sales tax of certain sales of or charges for certain telephone, telegraph, or other telecommunication messages or service.

BY repealing

Article 81 - Revenue and Taxes
Section 324(f) (7)
Annotated Code of Maryland
(1975 Replacement Volume and 1978 Supplement)

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 326(bb) and 324(f) (8)
Annotated Code of Maryland