

imprisonment for not exceeding [six months] 1 YEAR, or both, in the discretion of the court and in addition thereto such unpaid tax shall constitute a lien in favor of the State of Maryland to the extent provided in § 322 of this subtitle recoverable in the manner therein prescribed or in the manner prescribed in §§ 206 to 211, inclusive, of this article.

312A.

(b) Any employer who wilfully violates any of the provisions of § 312 shall be deemed guilty of a misdemeanor and upon conviction be subject to a fine not to exceed [\$500] \$1,000 or imprisonment not to exceed [six months] 1 YEAR, or both, in the discretion of the court.

320.

The failure on the part of any person or taxpayer to file a return or report as required by the provisions of this subtitle, or to comply with any action taken by the Comptroller pursuant to § 304 hereof shall be deemed a violation of the provisions of this subtitle subject to penalty and interest as prescribed in § 318 hereof. The wilful failure on the part of any person or taxpayer to file a return or a report as required by the provisions of this subtitle or to comply with any action taken by the Comptroller pursuant to § 304 hereof shall be a misdemeanor, subject to a fine of not exceeding [five hundred dollars (\$500)] \$1,000 or imprisonment for not exceeding [six months] 1 YEAR, or both, in the discretion of the Court.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1984.

Approved May 8, 1984.

CHAPTER 163

(House Bill 110)

AN ACT concerning

Comptroller of the Treasury - Admissions Tax Division

FOR the purpose of repealing references to a division that no longer exists.

BY repealing and reenacting, with amendments,

Article 56 - Licenses
Section 2B
Annotated Code of Maryland