unnecessary in light of the use of the word "negligently".

Defined term: "Person" § 1-101

14-1002. WILLFUL FAILURE TO PROVIDE INFORMATION.

(A) IN GENERAL.

A PERSON WHO WILLFULLY OR WITH THE INTENT TO EVADE PAYMENT OF A TAX UNDER THIS ARTICLE OR TO PREVENT THE COLLECTION OF A TAX UNDER THIS ARTICLE FAILS TO PROVIDE ANY INFORMATION AS REQUIRED UNDER THIS ARTICLE IS GUILTY OF A MISDEMEANOR AND ON CONVICTION IS SUBJECT TO A FINE NOT EXCEEDING $5,000 OR IMPRISONMENT NOT EXCEEDING 18 MONTHS OR BOTH.

(B) CONVICTION NOT BAR TO PERJURY PROSECUTION.

A PERSON WHO IS CONVICTED OF A CRIME UNDER SUBSECTION (A) OF THIS SECTION IS ALSO SUBJECT TO PROSECUTION FOR PERJURY.

REVISOR'S NOTE: This section is new language that repeats the provisions of present Art. 81, § 221, as that section relates to the prohibition and penalties for a willful failure to provide information.

The present phrase "who either as principal or agent" is omitted in light of the use of the defined term "person".

The present reference to "at the time and in the manner", which modifies "required", is omitted as superfluous.

In subsection (b) of this section, the phrase "person who is convicted of a crime under subsection (a) of this section" is substituted for the present reference to "nothing in this section shall relieve any such person", for clarity.

Also in subsection (b) of this section, the present reference to "conviction" of perjury is omitted as superfluous.

Defined term: "Person" § 1-101

14-1003. NEGLIGENTLY PROVIDING FALSE INFORMATION OR ANSWER.

A PERSON WHO NEGLIGENTLY PROVIDES FALSE INFORMATION OR A FALSE ANSWER TO A PROPERTY TAX INTERROGATORY UNDER THIS ARTICLE IS GUILTY OF A MISDEMEANOR AND ON CONVICTION IS SUBJECT TO A FINE NOT EXCEEDING $500.

REVISOR'S NOTE: This section is new language that repeats the provisions of present Art. 81, § 220, as that