section relates to the prohibition and penalties for negligently providing false information or answers to interrogatories.

This section is revised to apply only to property tax interrogatories as there are no interrogatory provisions for the recordation or transfer tax.

The phrase "under this article" is added for clarity.

The word "false" is substituted for the present phrase "in any respect incorrect, untrue or misleading", for clarity and brevity.

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

The term "false" is substituted for the present term "in any respect incorrect, untrue or misleading", for clarity and brevity.

The present phrase "without due excuse" is omitted as unnecessary in light of the use of the term "negligently".

Defined term: "Person" § 1-101

14-1004. WILLFULLY PROVIDING FALSE INFORMATION OR ANSWER.

(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 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 $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 willfully providing false information or answers to interrogatories.

This section is revised to apply only to property tax interrogatories as there are no interrogatory provisions for the recordation or transfer tax.

In subsection (a) of this section, the phrase "under