this article" is added for clarity.

Also in subsection (a) of this section, the word "false" is substituted for the present phrase "in any respect incorrect, untrue or misleading", for clarity and brevity.

Also in subsection (a) of this section, the present phrase "who either as principal or agent", which modifies "person", is omitted in light of the use of the defined term "person".

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" for perjury is omitted as superfluous.

The present phrase "in the discretion of the court" is omitted as superfluous.

Defined term: "Person" § 1-101

14-1005. NEGLIGENT FAILURE TO SUBMIT PROPERTY TAX REPORT.

A PERSON WHO NEGLIGENTLY FAILS TO SUBMIT A PROPERTY TAX REPORT AS REQUIRED UNDER TITLE 11 OF 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 section relates to the prohibition and penalties for negligent failure to file a property tax report.

This section is revised to apply only to property tax reports under Title 11 of this article since there are no other reports required for property, recordation or transfer tax.

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

The phrase "as required under Title 11 of this article" is substituted for the present reference "at the time and in the manner required by this article", for clarity.

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