A PERSON WHO WILLFULLY OR WITH THE INTENT TO EVADE PAYMENT OF PROPERTY TAX OR PREVENT THE COLLECTION OF PROPERTY TAX OR FAILS TO ANSWER AN 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 a willful failure to answer an interrogatory.

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

The present phrase "who either as a principal or agent" is omitted in light 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.

Defined terms: "Person" § 1-101
"Property tax" § 1-101

14-1010. RECORDING INSTRUMENT WITHOUT PAYING RECORDATION TAX.

A PERSON WHO RECORDS AN INSTRUMENT OF WRITING SUBJECT TO THE RECORDATION TAX WITHOUT PAYING THE RECORDATION TAX UNDER TITLE 12 OF THIS ARTICLE IS GUILTY OF A MISDEMEANOR AND ON CONVICTION IS SUBJECT TO A FINE NOT EXCEEDING $500 OR IMPRISONMENT NOT EXCEEDING 6 MONTHS.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 278(d), as that subsection related to the prohibition and penalties for failure to pay the recordation tax.

In this section and in §§ 14-1011 and 14-1012 of this subtitle, the reference to "[a]ny person violating the provisions of this subtitle" is revised to apply only to those provisions that were enumerated in former Art. 81, § 278(d), for clarity and to conform to current practice.

The references to a "misdemeanor" and "conviction" are