added for clarity.

The reference to "recordation tax under Title 12 of this article" is substituted for the former references to the "tax imposed by this subtitle" and "the tax", for clarity.

The former reference to a "recordation charge" is deleted as superfluous.

Defined term: "Person" § 1-101

14-1011. FAILURE TO PAY ADDITIONAL RECORDATION TAX.

IF AN INSTRUMENT OF WRITING THAT IS RECORDED UNDER TITLE 12 OF THIS ARTICLE IS USED TO SECURE AN ADDITIONAL DEBT, A PERSON WHO FAILS TO PAY THE ADDITIONAL RECORDATION TAX REQUIRED IN § 12-105(F) 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 the failure to pay additional recordation tax.

The references to a "misdemeanor" and "conviction" are added for clarity.

The specific reference to "§ 12-105(f) of this article" is added to identify the requirement for additional recordation tax.

The reference to the "additional recordation tax" is substituted for the former reference to a "tax", for clarity.

The former reference to a "recordation charge" is deleted as superfluous.

Defined term: "Person" § 1-101

14-1012. MISREPRESENTING CONSIDERATION ON RECORDED INSTRUMENT.

A PERSON WHO WILLFULLY MISREPRESENTS THE AMOUNT OF CONSIDERATION PAID IN A TRANSACTION BY AFFIXING TO AN INSTRUMENT OF WRITING EVIDENCE OF A GREATER OR LESSER RECORDATION TAX PAID THAN REQUIRED 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