

(E) (1) ON IMPOSITION OF THE TAX UNDER THIS SECTION, A PERSON MAY NOT:

(I) WILLFULLY OFFER FOR RECORDING OR OBTAIN THE RECORDING OF AN INSTRUMENT OF WRITING SUBJECT TO THE TAX WITHOUT FIRST HAVING PAID THE TAX;

(II) KNOWINGLY MAKE A FALSE STATEMENT AS TO THE AMOUNT OR VALUE OF CONSIDERATION;

(III) WILLFULLY AFFIX OR ATTEMPT TO AFFIX TO ANY INSTRUMENT OF WRITING THAT IS SUBJECT TO THE TAX A FORGED OR COUNTERFEIT LEGEND INDICATING THAT THE TAX HAS BEEN PAID;

(IV) WILLFULLY VIOLATE ANY OF THE PROVISIONS OF THIS SECTION; OR

(V) WILLFULLY PARTICIPATE OR AID IN ANY MANNER IN THE EVASION OF THE TAX IMPOSED UNDER THIS SECTION.

(2) A PERSON WHO VIOLATES ANY PROVISION OF THIS SUBSECTION IS GUILTY OF A MISDEMEANOR AND ON CONVICTION IS SUBJECT TO A FINE NOT EXCEEDING \$1,000 OR IMPRISONMENT NOT EXCEEDING 6 MONTHS, OR BOTH.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1987.

Approved June 2, 1987.

CHAPTER 673

(House Bill 573)

AN ACT concerning

Talbot County - Fishing - Fyke Nets

FOR the purpose of allowing a person to set a fyke net at certain times in any waters of Talbot County; and making stylistic changes.

BY repealing and reenacting, with amendments,

Article - Natural Resources

Section 4-725

Annotated Code of Maryland

(1983 Replacement Volume and 1986 Supplement)