

302.

(b) Any person acting in a representative capacity as agent, tax expert or advisor to or for an individual or taxpayer required to file a return or report under this subtitle and receiving therefor a fee, charge or other remuneration who, knowingly or willfully prepares, causes to be prepared or assists in the preparation of an incorrect, false, or fraudulent return or report with the intent to defeat or evade the payment in whole or in part of the correct tax liability of such individual or taxpayer due under this subtitle or who knowingly or willfully prepares, causes to be prepared or assists in the preparation of an incorrect, false, or fraudulent return or report or refund claim for an individual or taxpayer required to comply with this subtitle in order to obtain or for the purpose of obtaining for such individual or taxpayer any refund in whole or in part of any tax withheld or paid in which is in excess of the correct tax refund due such individual or taxpayer under this subtitle shall be guilty of a misdemeanor and upon conviction thereof shall be fined not more than [\$1,000] \$5,000 or imprisoned for not more than [1 year] 5 YEARS, or in the discretion of the court, be both fined and imprisoned. Any person acting in a representative capacity as agent, tax expert or similar capacity in the preparation for an individual or taxpayer of a return, report or refund claim shall affix thereto his name and address and any trade name adopted in connection with the service rendered.

312.

(h) (5) Failure to make any return required by this section to the Comptroller or failure either to withhold the required tax or to pay it to the Comptroller as specified, or both, shall be deemed to be a misdemeanor, punishable upon conviction by a fine of not exceeding [\$1,000] \$5,000 or imprisonment for not exceeding [1 year] 5 YEARS, or both, in the discretion of the court and in addition thereto such unpaid tax shall constitute a lien in favor of the State of Maryland to the extent provided in § 322 of this subtitle recoverable in the manner therein prescribed or in the manner prescribed in §§ 206 to 211, inclusive, of this article.

312A.

(b) Any employer who wilfully violates any of the provisions of § 312 shall be deemed guilty of a misdemeanor and upon conviction be subject to a fine not to exceed [\$1,000] \$5,000 or imprisonment not to exceed [1 year] 5 YEARS, or both, in the discretion of the court.

318.

(a) If any tax imposed by this subtitle is not paid when due, the taxpayer who is liable for its payment shall pay an