

additional tax as a penalty. The penalty may not exceed [10] 25 percent of the tax due, plus interest at the rate determined under § 204 of this article for each month the tax remains unpaid. No interest may be assessed on the tax which is due as a penalty.

320.

The failure on the part of any person or taxpayer to file a return or report as required by the provisions of this subtitle, or to comply with any action taken by the Comptroller pursuant to § 304 hereof shall be deemed a violation of the provisions of this subtitle subject to penalty and interest as prescribed in § 318 hereof. The willful failure on the part of any person or taxpayer to file a return or a report as required by the provisions of this subtitle or to comply with any action taken by the Comptroller pursuant to § 304 hereof shall be a misdemeanor, subject to 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.

369.

(A) It shall be unlawful for any taxpayer or any officer of a corporate taxpayer to:

[(a)] (1) Wilfully fail to collect the tax imposed by this subtitle in accordance herewith; or

[(b)] (2) Wilfully fail to pay over the tax imposed by this subtitle in accordance herewith; or

[(c)] (3) Wilfully fail to file a return required by this subtitle; or

[(d)] (4) Wilfully make any false statement or misleading omission in any return pursuant to this subtitle; or

[(e)] (5) Wilfully fail to keep records in accordance with this subtitle and any regulations of the Comptroller pursuant hereto; or

[(f)] (6) Wilfully evade payment of the tax imposed by this subtitle by using a sales tax license number or exemption number which has not been issued by the Comptroller to the person so using such number.

[Any person violating this section shall be guilty of a misdemeanor and upon conviction shall be fined not more than \$1,000 or imprisoned for not more than 1 year, or both.]

(B) (1) ANY PERSON WHO VIOLATES SUBSECTION (A)(1), (2), (3), OR (4) OF THIS SECTION IS GUILTY OF A MISDEMEANOR AND UPON