

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 175A(1) and (2)(i) and the first and second clauses of § 175.

In subsections (a) and (c) of this section, the references to payment "into the State Treasury" are substituted for the former references to the "Treasurer" and "Comptroller", to conform to SF § 6-213(a)(1). Similarly, in subsection (c) of this section, the duty to file a "report with the Comptroller" is substituted for the former duty to "account with ... the Treasurer", to conform to SF § 6-213(a)(2). As to disbursements by the Comptroller, see Title 2 of this article.

In subsection (b) of this section, the former reference to "two per centum" commissions for clerks is deleted as obsolete.

Defined terms: "Comptroller" § 1-101
 "Inheritance tax" § 1-101
 "Register" § 7-101

7-234. FAILURE OF REGISTER TO REMIT TAXES.

(A) IN GENERAL.

IF A REGISTER FAILS TO ACCOUNT FOR AND REMIT MONEY AS REQUIRED UNDER § 7-233 OF THIS SUBTITLE, THEN 30 DAYS AFTER THE FAILURE, THE COMPTROLLER SHALL NOTIFY THE ATTORNEY GENERAL TO PUT THE REGISTER'S BOND IN SUIT FOR THE USE OF THE STATE.

(B) AMOUNT RECOVERABLE.

IN A SUIT UNDER THIS SECTION, THE STATE SHALL RECOVER:

- (1) THE AMOUNT THAT SEEMS TO BE DUE; AND
- (2) INTEREST, AT THE RATE OF 10% A YEAR, FROM THE DATE THAT THE AMOUNT WAS PAYABLE.

(C) REMOVAL FROM OFFICE.

(1) A RECOVERY UNDER SUBSECTION (B) OF THIS SECTION IS EVIDENCE OF MISBEHAVIOR.

(2) IF A REGISTER IS CONVICTED OF MISBEHAVIOR FOR FAILURE TO ACCOUNT FOR AND REMIT MONEY AS REQUIRED UNDER § 7-233 OF THIS SUBTITLE, THE REGISTER SHALL BE REMOVED FROM OFFICE.

(D) FORFEITURE OF COMMISSIONS.

IF A REGISTER FAILS TO ACCOUNT FOR OR REMIT MONEY AS REQUIRED UNDER § 7-233 OF THIS SUBTITLE, THE REGISTER SHALL