

(C) A PERSON WHO IS REQUIRED TO FILE AN INCOME TAX RETURN AND WHO WILLFULLY FAILS TO FILE THE RETURN AS REQUIRED UNDER TITLE 10 OF THIS ARTICLE IS GUILTY OF A MISDEMEANOR AND, ON CONVICTION, IS SUBJECT TO A FINE NOT EXCEEDING \$5,000 OR IMPRISONMENT NOT EXCEEDING 5 YEARS OR BOTH.

[(c)] (D) A person, including any officer of a corporation, who is required to file a sales and use tax return and who willfully fails to file the return as required under Title 11 of this article is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$5,000 or imprisonment not exceeding 5 years or both.

13-1019.

Any income tax return preparer who discloses information in violation of § [13-204] 13-208 of this title is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding OF NOT LESS THAN \$500 OR MORE THAN \$10,000.

13-1020.

(C) A PERSON WHO VIOLATES A PROVISION OF § 9-219, § 9-220, OR § 9-221 OF THIS ARTICLE IS GUILTY OF A MISDEMEANOR AND, ON CONVICTION, IS SUBJECT TO A FINE NOT EXCEEDING OF NOT LESS THAN \$200 OR MORE THAN \$500.

13-1022.

A person who willfully fails to take any action that the Comptroller requires under § [10-905] ~~10-802~~ 10-804 or § 13-302 of this article WITH RESPECT TO THE INCOME TAX is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$5,000 or imprisonment not exceeding 5 years or both.

13-1028.

A PERSON WHO IS REQUIRED TO PAY THE GARRETT COUNTY BEER TAX AND WHO WILLFULLY FAILS TO PAY THE TAX AS REQUIRED UNDER § 5-304 OF THIS ARTICLE IS GUILTY OF A MISDEMEANOR AND, ON CONVICTION, IS SUBJECT TO A FINE NOT EXCEEDING \$5,000 OR IMPRISONMENT NOT EXCEEDING 1 YEAR OR BOTH.

13-1029.

A PERSON WHO VIOLATES ANY PROVISION OF TITLE 9, SUBTITLE 3 OF THIS ARTICLE IS GUILTY OF A MISDEMEANOR AND, ON CONVICTION, IS SUBJECT TO A FINE NOT EXCEEDING \$1,000 OR IMPRISONMENT IN THE COUNTY JAIL NOT EXCEEDING 6 MONTHS OR BOTH.

13-1030.