

- (b) This section does not apply to:
- (1) the alcoholic beverage tax;
  - (2) the boxing and wrestling tax; [or]
  - (3) the Maryland estate tax; OR
  - (4) THE MARYLAND GENERATION-SKIPPING TRANSFER TAX.

13-1024.

(a) A person who willfully or with the intent to evade payment of a tax under this article or to prevent the collection of a tax under this article fails to provide information as required under this article or provides false or misleading information is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$5,000 or imprisonment not exceeding 18 months or both.

(b) A prosecution under this section does not bar a prosecution for perjury.

- (c) This section does not apply to:
- (1) the alcoholic beverage tax;
  - (2) the boxing and wrestling tax; [or]
  - (3) the Maryland estate tax; OR
  - (4) THE MARYLAND GENERATION-SKIPPING TRANSFER TAX.

13-1104.

(d) A claim for refund of Maryland estate tax OR MARYLAND GENERATION-SKIPPING TRANSFER TAX may not be filed after 3 years from the date of the event that caused the refund.

~~SECTION 5. AND BE IT FURTHER ENACTED, That Section(s) 1-101(j), 2-1501, 2-1502, and the subtitle "Subtitle 15. Inheritance Tax Revenue Distribution", and 7-201 through 7-225, inclusive, 7-231(a) through (d), inclusive, 7-232 through 7-234, inclusive, and the subtitle "Subtitle 2. Inheritance Tax" of Article Tax General of the Annotated Code of Maryland (as enacted by Chapter (S.B. 1) of the Acts of the General Assembly of 1988 and Section 4 of this Act) and Section(s) 2-206(o), 5-505, and 7-307 of Article Estates and Trusts of the Annotated Code of Maryland (as enacted by Sections 1 and 4 of this Act) be repealed.~~