

Defined terms: "Comptroller" § 1-101
"Income tax" § 1-101

13-706. FAILURE TO PROVIDE OR PROVIDING FALSE INCOME TAX WITHHOLDING STATEMENT.

IF A PERSON IS REQUIRED TO PROVIDE AN INCOME TAX WITHHOLDING STATEMENT UNDER § 10-911 OF THIS ARTICLE, THE COMPTROLLER SHALL ASSESS A PENALTY OF \$50 FOR EACH VIOLATION, IF THE PERSON WILLFULLY:

- (1) FAILS TO PROVIDE A REQUIRED WITHHOLDING STATEMENT; OR
- (2) PROVIDES A FALSE WITHHOLDING STATEMENT.

REVISOR'S NOTE: This section is new language derived without substantive change from the fourth sentence of former Art. 81, § 312(i)(1).

In the introductory language of this section, the defined term "person" is substituted for the former term "employer", for clarity.

Also in the introductory language of this section, the word "penalty" is substituted for the former reference to "a civil penalty ... payable to the Comptroller in the same manner as the tax imposed by this section", for clarity.

Defined terms: "Comptroller" § 1-101
"Income tax" § 1-101 "Person" § 1-101

13-707. LICENSE REVOCATION FOR FAILURE TO WITHHOLD AND PAY INCOME TAX.

IF AN EMPLOYER, AS DEFINED IN § 10-905 OF THIS ARTICLE, WILLFULLY FAILS TO WITHHOLD OR PAY OVER THE INCOME TAX AS REQUIRED IN TITLE 10 OF THIS ARTICLE, THE COMPTROLLER MAY SUSPEND OR REVOKE ANY BUSINESS LICENSE ISSUED BY THE STATE TO THE EMPLOYER.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 312A(a).

The reference to a "business" license issued "by the State" is substituted for the former reference to a license "issued by the Comptroller or any other State agency to any business employer", to clarify the type of license that is subject to revocation.

As to proceedings incident to license revocation, see SG § 10-405.