

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

13-711. FAILURE TO KEEP TOBACCO TAX RECORDS.

IF A PERSON WILLFULLY FAILS TO KEEP ANY RECORD REQUIRED UNDER § 12-301 OR § 12-302 OF THIS ARTICLE, THE COMPTROLLER MAY ASSESS A PENALTY NOT EXCEEDING 25% OF THE UNPAID TOBACCO TAX.

REVISOR'S NOTE: This section is new language derived without substantive change from the third clause of the first sentence of former Art. 81, § 453, as that clause related to a failure to maintain records.

The defined term "person" is substituted for the former words "vendor or user", for clarity.

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

13-712. EVASION OF BOXING AND WRESTLING TAX.

IF, WITH THE INTENT TO EVADE THE BOXING AND WRESTLING TAX, A PERSON SELLS A PROGRAM OR OTHER ITEM INSTEAD OF AN ADMISSION TICKET, THE PERSON SHALL FORFEIT ANY LICENSE GRANTED TO THE PERSON UNDER THE BOXING, SPARRING, AND WRESTLING SUBTITLE OF ARTICLE 56 OF THE CODE.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 56, § 117.

The defined term "boxing and wrestling tax" is substituted for the former reference to the "license fees imposed by § 114 hereof", for clarity.

The reference to a license "granted to that person under the Boxing, Sparring, and Wrestling subtitle of Article 56 of the Code" is substituted for the former reference to "his, its or their license", for clarity.

The defined term "person" is substituted for the former words "club, corporation, or association", for clarity.

The former phrase "or cause to be sold" is deleted as included in the word "sells".

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

Defined terms: "Boxing and wrestling tax" § 1-101  
"Person" § 1-101

SUBTITLE 8. COLLECTIONS.