

REVISOR'S NOTE: This section is new language that in part is added to incorporate the substance of former Art. 81, § 128(h)(1), as it related to failure to file returns, and in part is derived without substantive change from former Art. 81, § 411(2) and the penalty provision of (4), and as they related to penalties for failure to file returns, §§ 128A(f)(1), the second sentence of 320, 369(a)(3) and (b)(1) and 399.

In subsection (a) of this section, the former words "firm or corporation" are deleted as included in the defined term "person", for clarity.

In subsection (b) of this section, the former word "report" is deleted as included in the word "return".

Also in subsection (b) of this section, the former term "taxpayer" is deleted as included in the defined term "person", for clarity and consistency.

Also in subsection (b) of this section, the former reference to sentence imposition in "the discretion of the court" is deleted as unnecessary in light of the broad powers of the court.

As to Tax - General Article Review Committee notes regarding this section, see the General Revisor's Note to this title.

Defined terms: "Admissions and amusement tax" § 1-101  
 "Financial institution franchise tax" § 1-101  
 "Income tax" § 1-101 "Person" § 1-101  
 "Sales and use tax" § 1-101

#### 13-1002. WILLFULLY FILING FALSE RETURN.

##### (A) ALCOHOLIC BEVERAGE TAX.

A PERSON WHO WILLFULLY FILES A FALSE ALCOHOLIC BEVERAGE TAX RETURN IS GUILTY OF PERJURY AND, ON CONVICTION, IS SUBJECT TO THE PENALTY FOR PERJURY.

##### (B) FINANCIAL INSTITUTION FRANCHISE OR INCOME TAX.

A PERSON, INCLUDING AN OFFICER OF A CORPORATION, WHO WILLFULLY FILES A FALSE FINANCIAL INSTITUTION FRANCHISE TAX RETURN OR A FALSE INCOME TAX RETURN WITH THE INTENT TO EVADE THE PAYMENT OF TAX DUE UNDER THIS ARTICLE IS GUILTY OF PERJURY AND, ON CONVICTION, IS SUBJECT TO THE PENALTY FOR PERJURY.

##### (C) APPLICABILITY.

SUBSECTIONS (A) AND (B) OF THIS SECTION APPLY TO THE ALCOHOLIC BEVERAGE, FINANCIAL INSTITUTION FRANCHISE, AND INCOME TAXES.