

REVISOR'S NOTE: Subsections (a) and (b) of this section are new language that in part is added to incorporate the substance of present Art. 2B, § 198, as it related to returns under this article, and of former Art. 81, § 128(h)(1), as it related to a false return. It is also derived without substantive change from former Art. 81, § 128A(f)(1), as it related to a false return, and the second sentence of § 302(a).

Subsection (c) of this section is new language added to emphasize the scope of this section.

In subsection (b) of this section, the former word "fraudulent" is deleted as unnecessary in light of the word "false".

Also in subsection (b) of this section, the former word "defeat" is deleted as unnecessary in light of the word "evade".

Also in subsection (b) of this section, the former word "statement" is deleted as unnecessary in light of the use of the word "return".

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

As to the penalty for perjury, see Art. 27, § 439 of the Code.

Defined terms: "Alcoholic beverage tax" § 1-101
 "Financial institution franchise tax" § 1-101
 "Income tax" § 1-101 "Person" § 1-101

13-1003. WILLFULLY MAKING FALSE STATEMENT OR MISLEADING OMISSION.

(A) ADMISSIONS AND AMUSEMENT TAX.

A PERSON WHO IS REQUIRED TO FILE AN ADMISSIONS AND AMUSEMENT TAX RETURN AND WHO WILLFULLY MAKES A FALSE STATEMENT OR MISLEADING OMISSION ON THE RETURN REQUIRED UNDER TITLE 4 OF THIS ARTICLE IS GUILTY OF A MISDEMEANOR AND, ON CONVICTION, IS SUBJECT TO A FINE NOT EXCEEDING \$500 OR IMPRISONMENT NOT EXCEEDING 6 MONTHS OR BOTH.

(B) SALES AND USE TAX.

A PERSON, INCLUDING AN OFFICER OF A CORPORATION, WHO IS REQUIRED TO FILE A SALES AND USE TAX RETURN AND WHO WILLFULLY MAKES A FALSE STATEMENT OR MISLEADING OMISSION ON THE RETURN REQUIRED UNDER TITLE 11 OF THIS ARTICLE IS GUILTY OF A MISDEMEANOR AND, ON CONVICTION, IS SUBJECT TO A FINE NOT