

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

13-1005. WILLFUL FAILURE TO PAY ADMISSIONS AND AMUSEMENT TAX.

A PERSON WHO IS REQUIRED TO PAY THE ADMISSIONS AND AMUSEMENT TAX AND WHO WILLFULLY FAILS TO PAY THE TAX AS 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.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 411(1) and the penalty provision of (4).

Defined terms: "Admissions and amusement tax" § 1-101
"Person" § 1-101

13-1006. WILLFUL FAILURE TO COLLECT OR PAY OVER SALES AND USE TAX.

(A) WILLFUL FAILURE TO COLLECT TAX.

A PERSON, INCLUDING AN OFFICER OF A CORPORATION, WHO IS REQUIRED TO COLLECT THE SALES AND USE TAX AND WHO WILLFULLY FAILS TO COLLECT THE TAX AS REQUIRED UNDER TITLE 11 OF THIS ARTICLE IS GUILTY OF A MISDEMEANOR AND, ON CONVICTION, IS SUBJECT TO A FINE NOT EXCEEDING \$5,000 OR IMPRISONMENT NOT EXCEEDING 5 YEARS OR BOTH.

(B) WILLFUL FAILURE TO PAY OVER TAX.

A PERSON, INCLUDING AN OFFICER OF A CORPORATION, WHO IS REQUIRED TO PAY OVER THE SALES AND USE TAX AND WHO WILLFULLY FAILS TO PAY OVER THE TAX AS REQUIRED UNDER TITLE 11 OF THIS ARTICLE IS GUILTY OF A MISDEMEANOR AND, ON CONVICTION, IS SUBJECT TO A FINE NOT EXCEEDING \$5,000 OR IMPRISONMENT NOT EXCEEDING 5 YEARS OR BOTH.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, §§ 369(a)(1) and (2) and (b)(1) and 399, as that section related to failure to collect or pay over tax.

Defined terms: "Person" § 1-101
"Sales and use tax" § 1-101

13-1007. VIOLATIONS OF INCOME TAX WITHHOLDING REQUIREMENTS.

(A) WILLFUL FAILURE TO FILE INCOME TAX WITHHOLDING RETURN.

A PERSON WHO IS REQUIRED TO FILE AN INCOME TAX WITHHOLDING RETURN AND WHO WILLFULLY FAILS TO FILE THE RETURN AS REQUIRED UNDER TITLE 10 OF THIS ARTICLE IS GUILTY OF A MISDEMEANOR AND, ON