

CONVICTION, IS SUBJECT TO A FINE NOT EXCEEDING \$5,000 OR IMPRISONMENT NOT EXCEEDING 5 YEARS OR BOTH.

(B) WILLFUL FAILURE TO WITHHOLD INCOME TAX.

A PERSON WHO IS REQUIRED TO WITHHOLD INCOME TAX AND WHO WILLFULLY FAILS TO WITHHOLD THE TAX AS REQUIRED UNDER TITLE 10 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.

(C) WILLFUL FAILURE TO PAY INCOME TAX WITHHELD.

A PERSON WHO IS REQUIRED TO PAY OVER INCOME TAX AND WHO WILLFULLY FAILS TO PAY OVER THE TAX AS REQUIRED UNDER TITLE 10 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.

(D) WILLFUL FAILURE TO PROVIDE COPIES OF WITHHOLDING TAX STATEMENT OR WILLFULLY PROVIDING FALSE INCOME TAX WITHHOLDING STATEMENT.

A PERSON WHO IS REQUIRED TO PROVIDE AN INCOME TAX WITHHOLDING STATEMENT UNDER TITLE 10 OF THIS ARTICLE AND WHO WILLFULLY FAILS TO PROVIDE AN INCOME TAX WITHHOLDING STATEMENT OR WHO WILLFULLY PROVIDES A FALSE INCOME TAX WITHHOLDING STATEMENT IS GUILTY OF A MISDEMEANOR AND, ON CONVICTION, IS SUBJECT TO A FINE NOT EXCEEDING \$500 OR IMPRISONMENT NOT EXCEEDING 6 MONTHS OR BOTH.

(E) WILLFUL FAILURE TO PROVIDE INFORMATION ON INCOME TAX WITHHOLDING CERTIFICATE OR WILLFULLY FILING FALSE INCOME TAX WITHHOLDING CERTIFICATE.

A PERSON WHO IS REQUIRED TO FILE AN INCOME TAX WITHHOLDING CERTIFICATE, UNDER TITLE 10 OF THIS ARTICLE, AND WHO WILLFULLY FAILS TO PROVIDE INFORMATION REQUIRED ON THE WITHHOLDING CERTIFICATE OR WHO WILLFULLY FILES A FALSE CERTIFICATE THAT RESULTS IN THE WITHHOLDING OF LESS THAN THE REQUIRED TAX IS GUILTY OF A MISDEMEANOR AND, ON CONVICTION, IS SUBJECT TO A FINE NOT EXCEEDING \$500 OR IMPRISONMENT NOT EXCEEDING 6 MONTHS OR BOTH.

(F) FAILURE TO COMPLY WITH WAGE LIEN.

AN EMPLOYER WHO FAILS TO PAY TO THE COMPTROLLER WAGES SUBJECT TO A WAGE LIEN AS REQUIRED UNDER § 13-809 OF THIS TITLE 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, § 312A(b), the eighth sentence of § 322(5), the second