

sentence of § 312(f)(1), (h)(5), and the fifth sentence of (i)(1).

In subsections (b), (c), and (d) of this section, the former references to "the discretion of the court" are deleted as unnecessary.

In subsection (b) of this section, the offense of failing to withhold or pay the withholding is substituted for the former reference to "any" violation of "the provisions of § 312", for clarity.

In subsections (b) through (d) of this section, the defined term "person" is substituted for the former terms "employer" and "individual", for clarity and consistency. As to "person", see § 1-101 of this article.

In subsection (e) of this section, the references to a failure "to pay to the Comptroller wages subject to a wage lien as required under § 13-809 of this title" is substituted for the former reference to "violating any of the provisions of this section", for clarity.

The second clause of former Art. 81, § 312(1), which made violations of regulations on withholding a violation of former § 312, is deleted as unnecessary in light of this section.

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

13-1008. WILLFUL FAILURE TO KEEP RECORDS.

(A) ADMISSIONS AND AMUSEMENT TAX.

A PERSON WHO IS REQUIRED TO PAY THE ADMISSIONS AND AMUSEMENT TAX AND WHO WILLFULLY FAILS TO KEEP RECORDS AS REQUIRED UNDER § 4-302 OF THIS ARTICLE OR UNDER ADMISSIONS AND AMUSEMENT TAX REGULATIONS 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 KEEP RECORDS UNDER TITLE 11 OF THIS ARTICLE OR UNDER SALES AND USE TAX REGULATIONS AND WHO WILLFULLY FAILS TO KEEP THE RECORDS IS GUILTY OF A MISDEMEANOR AND, ON CONVICTION, IS SUBJECT TO A FINE NOT EXCEEDING \$1,000 OR IMPRISONMENT NOT EXCEEDING 1 YEAR OR BOTH.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, §§ 411(4) and 369(a)(5) and (b)(2) and, as it extended former Art. 81, § 369 to the former use tax, § 399.