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

13-1009.   EVASION OF ALCOHOLIC BEVERAGE TAX.

A PERSON WHO PARTICIPATES IN EVADING THE ALCOHOLIC BEVERAGE
TAX IS GUILTY OF A CRIME AND, ON CONVICTION, IS SUBJECT TO A FINE
NOT EXCEEDING $10,000 OR IMPRISONMENT NOT EXCEEDING 5 YEARS OR
BOTH.

REVISOR'S NOTE: This section is new language that repeats
the provisions of present Art. 2B, § 202A that relate
to tax evasion.

The Tax - General Article Review Committee notes, for
consideration   of the General Assembly, that the
current law fails to designate whether the offense in
this section is a felony or a misdemeanor. The General
Assembly may wish to make that designation.

Defined terms: "Alcoholic beverage tax" § 1-101
"Person" § 1-101

13-1010.   WILLFUL EVASION OF SALES AND USE TAX.

A PERSON, INCLUDING AN OFFICER OF A CORPORATION, WHO IS
REQUIRED TO PAY THE SALES AND USE TAX AND WHO WILLFULLY EVADES
THE TAX BY USE OF A LICENSE NUMBER OR EXEMPTION NUMBER THAT HAS
NOT BEEN ISSUED BY THE COMPTROLLER TO THE PERSON USING THE NUMBER
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, §§
369(a)(6) and (b)(2), as it related to penalties for
evasion and 399, as that section related to evasion of
tax.

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

13-1011.   COUNTERFEITING ALCOHOLIC BEVERAGE TAX STAMPS.

A PERSON WHO COUNTERFEITS AN ALCOHOLIC BEVERAGE TAX STAMP,
AS DEFINED IN § 5-101 OF THIS ARTICLE, OR CERTIFICATE IS GUILTY
OF A CRIME AND, ON CONVICTION, IS SUBJECT TO A FINE NOT EXCEEDING
$10,000 OR IMPRISONMENT NOT EXCEEDING 5 YEARS OR BOTH.

REVISOR'S NOTE: This section is new language that repeats
the provisions of present Art. 2B, § 202A that relate
to counterfeiting tax stamps.

The former word "forge" is deleted as included in the
word "counterfeit[s]".