

The former more general words "advertise" and "state" are deleted as unnecessary in light of the word "hold out".

The former words "to any customer" are deleted as included in the more general words "to the public".

The former reference to "tangible personal property or the taxable service rendered" is deleted as unnecessary.

The former phrase "for each offense" is deleted as surplusage.

Defined term: "Sales and use tax" § 11-101

13-1018. UNLAWFUL DISCLOSURE BY CURRENT OR FORMER GOVERNMENT PERSONNEL.

AN OFFICER, EMPLOYEE, FORMER OFFICER, OR FORMER EMPLOYEE OF THE STATE OR OF A POLITICAL SUBDIVISION OF THE STATE WHO MAKES A DISCLOSURE IN VIOLATION OF SUBTITLE 2 OF THIS TITLE IS GUILTY OF A MISDEMEANOR AND, ON CONVICTION, IS SUBJECT TO A FINE NOT EXCEEDING \$1,000 OR IMPRISONMENT NOT EXCEEDING 6 MONTHS OR BOTH.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 62A, § 4A(c) and from former Art. 81, §§ 300(f) and 404(g).

The reference to the imposition of penalty "in the discretion of the court" is deleted as unnecessary in light of the general powers of the court.

13-1019. UNLAWFUL DISCLOSURE OF INCOME TAX RETURN PREPARER.

ANY INCOME TAX RETURN PREPARER WHO DISCLOSES INFORMATION IN VIOLATION OF § 13-204 OF THIS TITLE IS GUILTY OF A MISDEMEANOR AND, ON CONVICTION, IS SUBJECT TO A FINE NOT EXCEEDING \$10,000.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 302A(a), as that section related to a penalty for unlawful disclosure.

The former reference to minimum penalties is deleted to conform to the statement of legislative policy contained in Art. 27, § 643, which sets forth the general rule that, notwithstanding a prescribed minimum penalty, the court nevertheless may impose a lesser penalty of the same character.

Defined term: "Income tax" § 1-101

13-1020. OTHER VIOLATION -- ALCOHOLIC BEVERAGE TAX AND BOXING AND WRESTLING TAX.