

(A) ALCOHOLIC BEVERAGE TAX.

A PERSON WHO VIOLATES ANY PROVISION OF TITLE 5 OF THIS ARTICLE FOR WHICH THERE IS NO SANCTION PROVIDED, EXCEPT SUSPENSION OR REVOCATION OF A LICENSE OR PERMIT, IS GUILTY OF A MISDEMEANOR AND, ON CONVICTION, IS SUBJECT TO A FINE NOT EXCEEDING \$1,000 OR IMPRISONMENT NOT EXCEEDING 2 YEARS OR BOTH.

(B) BOXING AND WRESTLING TAX.

A PERSON WHO VIOLATES ANY PROVISION OF TITLE 6 OF THIS ARTICLE FOR WHICH THERE IS NO SANCTION PROVIDED IS GUILTY OF A MISDEMEANOR AND, ON CONVICTION, IS SUBJECT TO A FINE NOT EXCEEDING \$100.

REVISOR'S NOTE: This section is new language that repeats the provisions of present Art. 2B, § 200 that relate to violations of Title 5 generally.

Subsection (b) of this section is new language that repeats the provisions of present Art. 56, § 125, as that section relates to the boxing and wrestling tax imposed under Title 6 of this article.

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

13-1021. VIOLATION OF ALCOHOLIC BEVERAGE TAX REGULATION.

A PERSON WHO VIOLATES A REGULATION ADOPTED BY THE COMPTROLLER TO CARRY OUT THE PROVISIONS OF TITLE 5 OF THIS ARTICLE 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 violation of regulations.

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: "Comptroller" § 1-101
"Person" § 1-101

13-1022. FAILURE TO TAKE ACTION REQUIRED BY COMPTROLLER.

A PERSON WHO WILLFULLY FAILS TO TAKE ANY ACTION THAT THE COMPTROLLER REQUIRES UNDER § 10-905 OR § 13-302 OF THIS ARTICLE IS GUILTY OF A MISDEMEANOR AND, ON CONVICTION, IS SUBJECT TO A