

FINE NOT EXCEEDING \$5,000 OR IMPRISONMENT NOT EXCEEDING 5 YEARS OR BOTH.

REVISOR'S NOTE: This section is new language derived without substantive change from the second sentence of former Art. 81, § 320, as it related to failure to take action required by the Comptroller.

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

13-1023. NEGLIGENT FAILURE TO PROVIDE INFORMATION.

(A) IN GENERAL.

A PERSON WHO NEGLIGENTLY OR WITHOUT REASONABLE CAUSE FAILS TO PROVIDE ANY INFORMATION AS REQUIRED UNDER THIS ARTICLE IS GUILTY OF A MISDEMEANOR AND, ON CONVICTION, IS SUBJECT TO A FINE NOT EXCEEDING \$500.

(B) LIMITATIONS.

THIS SECTION DOES NOT APPLY TO:

- (1) THE ALCOHOLIC BEVERAGE TAX;
- (2) THE BOXING AND WRESTLING TAX; OR
- (3) THE MARYLAND ESTATE TAX.

REVISOR'S NOTE: Subsection (a) of this section is new language that, in part, repeats the provisions of present Art. 56, § 156B and, in part, is derived without substantive change from former Art. 81, § 220, as it related to taxes under this article.

Subsection (b) of this section is new language added to state expressly the exceptions to the applicability of this section.

The reference to information "as required under this article" is added for clarity.

The former phrase "who either as principal or agent" is deleted in light of the use of the defined term "person".

The phrase "at the time and in the manner", which formerly modified "required", is deleted as surplusage.

The former references to an "interrogatory" and to a "report" are deleted as unnecessary in light of TP §§ 14-1003 and 14-1008.