

Former Art. 81, § 220, as it related to local taxes, now appears as Art. 24, § 9-716.

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

13-1024. WILLFUL FAILURE TO PROVIDE INFORMATION.

(A) IN GENERAL.

A PERSON WHO WILLFULLY OR WITH THE INTENT TO EVADE PAYMENT OF A TAX UNDER THIS ARTICLE OR TO PREVENT THE COLLECTION OF A TAX UNDER THIS ARTICLE FAILS TO PROVIDE INFORMATION AS REQUIRED UNDER THIS ARTICLE OR PROVIDES FALSE OR MISLEADING INFORMATION IS GUILTY OF A MISDEMEANOR AND, ON CONVICTION, IS SUBJECT TO A FINE NOT EXCEEDING \$5,000 OR IMPRISONMENT NOT EXCEEDING 18 MONTHS OR BOTH.

(B) PROSECUTION FOR PERJURY NOT BARRED.

A PROSECUTION UNDER THIS SECTION DOES NOT BAR A PROSECUTION FOR PERJURY.

(C) 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: Subsections (a) and (b) of this section are new language that, in part, repeats the provisions of present Art. 56, § 156B(b) and, in part, is derived without substantive change from former Art. 81, § 221, as that section related to taxes under this article.

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

In subsection (a) of this section, the former phrase "who either as principal or agent" is deleted in light of the use of the defined term "person".

Also in subsection (a) of this section, the phrase "at the time and in the manner", which formerly modified "required", is omitted as surplusage.

In subsection (b) of this section, the phrase "person who is convicted of a crime under subsection (a) of this section" is substituted for the former reference