

to "nothing in this section shall relieve any such person", for clarity.

Also in subsection (b) of this section, the former reference to "conviction" of perjury is deleted as surplusage.

The former references to an "interrogatory" and to a "report" are deleted as unnecessary in light of TP §§ 14-1004 and 14-1009.

Former Art. 81, § 221, as it related to local taxes, now appears as Art. 24, § 9-717.

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

### 13-1025. ASSAULTING TAX COLLECTOR OR BIDDER.

#### (A) ASSAULTING TAX COLLECTOR.

A PERSON WHO ASSAULTS A TAX COLLECTOR WHO IS PERFORMING AN OFFICIAL DUTY IS GUILTY OF A CRIME AND, ON CONVICTION, IS SUBJECT TO A FINE NOT EXCEEDING \$500 OR IMPRISONMENT NOT EXCEEDING 12 MONTHS OR BOTH.

#### (B) ASSAULTING BIDDER.

A PERSON WHO ASSAULTS ANOTHER PERSON TO PREVENT THAT PERSON FROM BIDDING AT A TAX COLLECTOR'S SALE OR BECAUSE THAT PERSON BID AT A TAX COLLECTOR'S SALE IS GUILTY OF A CRIME AND, ON CONVICTION, IS SUBJECT TO A FINE NOT EXCEEDING \$500 OR IMPRISONMENT NOT EXCEEDING 12 MONTHS OR BOTH.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 126, as it related to taxes under this article.

The former word "strike" is deleted as surplusage.

The former word "indictment" is deleted as surplusage.

The former words "posse comitatus" are deleted as surplusage.

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

Former Art. 81, § 126, as it related to local taxes, now appears as Art. 24, § 9-718.