

The Tax - General Article Review Committee notes, for consideration of the General Assembly, that the type of crime is not indicated in this section. The General Assembly may wish to specify the offense.

Defined terms: "Person" § 1-101

"Tax collector" § 13-101

13-1026. NEGLIGENT FAILURE OF GOVERNMENTAL OFFICER OR EMPLOYEE TO PERFORM DUTY.

AN EMPLOYEE OR OFFICER OF THE STATE, A COUNTY, OR A MUNICIPAL CORPORATION WHO NEGLIGENTLY FAILS TO PERFORM A DUTY OR TO DO ANY ACT REQUIRED UNDER THIS ARTICLE IS GUILTY OF A MISDEMEANOR AND, ON CONVICTION, IS SUBJECT TO A FINE NOT EXCEEDING \$1,000.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 222, as it related to taxes under this article.

The term "municipal corporation" is substituted for the former word "city", for clarity.

Former Art. 81, § 222, as it related to county and municipal taxes, now appears as Art. 24, § 9-719.

Defined term: "County" § 1-101

13-1027. WILLFUL FAILURE OF GOVERNMENTAL OFFICER OR EMPLOYEE TO PERFORM DUTY.

AN EMPLOYEE OR OFFICER OF THE STATE, A COUNTY, OR A MUNICIPAL CORPORATION WHO WILLFULLY FAILS TO PERFORM A DUTY REQUIRED UNDER THIS ARTICLE WITH THE INTENT TO PREVENT THE PAYMENT OR COLLECTION OF A TAX UNDER THIS ARTICLE IS GUILTY OF A MISDEMEANOR AND, ON CONVICTION, IS SUBJECT TO A FINE NOT EXCEEDING \$5,000 OR IMPRISONMENT NOT EXCEEDING 2 YEARS OR BOTH.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 223, as it related to taxes under this article.

The term "municipal corporation" is substituted for the former word "city", for clarity.

Former Art. 81, § 223, as it related to local taxes, now appears as Art. 24, § 9-920.

Defined term: "County" § 1-101

GENERAL REVISOR'S NOTE TO SUBTITLE: