

Defined terms: "County" § 1-101  
"Tax collector" § 1-101

9-714. RESERVED.

9-715. RESERVED.

PART IV. CRIMES AND OFFENSES.

9-716. NEGLIGENT FAILURE TO PROVIDE INFORMATION.

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

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 220, as it related to taxes under this title.

The reference to information "as required under this title" 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.

For similar provisions, see also TG § 13-1023.

Defined term: "Person" § 1-101

9-717. WILLFUL FAILURE TO PROVIDE INFORMATION.

(A) IN GENERAL.

A PERSON WHO WILLFULLY OR WITH THE INTENT TO EVADE PAYMENT OF A TAX UNDER THIS TITLE OR TO PREVENT THE COLLECTION OF A TAX UNDER THIS TITLE FAILS TO PROVIDE INFORMATION AS REQUIRED UNDER THIS TITLE 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.