

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 221, as that section related to taxes under this title.

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 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.

For similar provisions, see also TG § 13-1024.

Defined term: "Person" § 1-101

9-718. 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.