

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, § 6103 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 State imposed or collected taxes, now appears at TG § 13-1025. See also TP §§ 14-1013 and 14-1014.

The Tax - General Article Review Committee notes, for consideration of the General Assembly, that the type of crime is not indicated in this section or TG § 13-1025. The General Assembly may wish to specify the offense.

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

9-719. NEGLIGENT FAILURE OF GOVERNMENTAL OFFICER OR EMPLOYEE TO PERFORM DUTY.

AN EMPLOYEE OR OFFICER OF A COUNTY OR MUNICIPAL CORPORATION WHO NEGLIGENTLY FAILS TO PERFORM A DUTY OR ACT REQUIRED RELATIVE TO A TAX UNDER THIS TITLE 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.

For similar provisions, see TG § 13-1026 and TP § 14-1015.

Defined term: "County" § 1-101

9-720. WILLFUL FAILURE OF GOVERNMENTAL OFFICER OR EMPLOYEE TO PERFORM DUTY.

AN EMPLOYEE OR OFFICER OF A COUNTY OR MUNICIPAL CORPORATION WHO WILLFULLY FAILS TO PERFORM A DUTY REQUIRED UNDER THIS TITLE WITH THE INTENT TO PREVENT THE PAYMENT OR COLLECTION OF A TAX UNDER THIS TITLE 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 title.