

subject to a fine not exceeding \$5,000 or imprisonment not exceeding 5 years or both.

(d) A person who is required to provide an income tax withholding statement under Title 10 of this article and who willfully fails to provide an income tax withholding statement or who willfully provides a false income tax withholding statement is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$500 or imprisonment not exceeding 6 months or both.

(e) A person who is required to file an income tax withholding certificate, under Title 10 of this article, and who willfully fails to provide information required on the withholding certificate or who willfully files a false certificate that results in the withholding of less than the required tax is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$500 or imprisonment not exceeding 6 months or both.

(f) An employer who fails to pay to the Comptroller wages subject to a wage lien as required under § 13-809 of this title is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$500 or imprisonment not exceeding 6 months or both.

SECTION 4. AND BE IT FURTHER ENACTED, That Section 2 of this Act shall take effect July 1, 1989, contingent on the taking effect of Chapter (H.B. 229) of the Acts of the General Assembly of 1989, in which event, Section 1 of this Act shall be null and void without the necessity of further action by the General Assembly.

SECTION 5. AND BE IT FURTHER ENACTED, That if Chapter (H.B. 229) of the Acts of the General Assembly of 1989 is not enacted, Section 1 of this Act shall take effect July 1, 1989, and Section 2 of this Act shall be null and void without the necessity of further action by the General Assembly.

SECTION 2-6. AND BE IT FURTHER ENACTED, That this Act shall be applicable to all taxable years beginning after December 31, 1988, provided, however, that the changes made by this Act to the income tax withholding and reporting provisions shall be applicable to payments made on or after July 1, 1989.