

(6) If a corporation is granted an exemption from posting a bond or other security for the tobacco tax, any officer of the corporation who exercises direct control over its fiscal management is personally liable for any tobacco tax, interest and penalties owed by the corporation.

13-826.

The following securities are acceptable:

(1) a bond issued by a surety company that is authorized to do business in the State and is approved by the State Insurance Commissioner as to solvency and responsibility;

(2) cash in an amount that the tax collector approves;

(3) marketable securities that the tax collector approves; or

(4) for admissions and amusement tax, alcoholic beverage tax, BOXING AND WRESTLING TAX, and tobacco tax, an irrevocable letter of credit:

(i) in an amount that the Comptroller approves; and

(ii) with a date certain for coverage during the collection period.

13-1001.

(a) A person who is required to file an admissions and amusement tax return and who willfully fails to file the return as required under Title 4 of this article is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$500 or imprisonment not exceeding 6 months or both.

(B) A PERSON WHO IS REQUIRED TO FILE A BOXING AND WRESTLING TAX RETURN AND WHO WILLFULLY FAILS TO FILE THE RETURN AS REQUIRED UNDER TITLE 6 OF THIS ARTICLE IS GUILTY OF A MISDEMEANOR AND, ON CONVICTION, IS SUBJECT TO A FINE NOT EXCEEDING \$500 OR IMPRISONMENT NOT EXCEEDING 6 MONTHS OR BOTH.

[(b)](C) A person who is required to file a financial institution tax return and who willfully fails to file the return as required under Title 8 of this article is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$5,000 or imprisonment not exceeding 5 years or both.

[(c)](D) A person who is required to file an income tax return and who willfully fails to file the return as required under Title 10 of this article is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$5,000 or imprisonment not exceeding 5 years or both.

[(d)](E) A person, including any officer of a corporation, who is required to file a sales and use tax return and who willfully fails to file the return as required under Title 11 of this article is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$5,000 or imprisonment not exceeding 5 years or both.