

13-1003.

(a) A person who is required to file an admissions and amusement tax return and who willfully makes a false statement or misleading omission on the return 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 MAKES A FALSE STATEMENT OR MISLEADING OMISSION ON THE RETURN 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, including an officer of a corporation, who is required to file a sales and use tax return and who willfully makes a false statement or misleading omission on the return 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.

13-1005.

(A) A person who is required to pay the admissions and amusement tax and who willfully fails to pay the tax 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 PAY THE BOXING AND WRESTLING TAX AND WHO WILLFULLY FAILS TO PAY THE TAX 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.

(a) A person who is required to pay the admissions and amusement tax and who willfully fails to keep records as required under § 4-202 of this article or under admissions and amusement tax regulations 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 PAY THE BOXING AND WRESTLING TAX AND WHO WILLFULLY FAILS TO KEEP RECORDS AS REQUIRED UNDER SECTION 6-202 OF THIS ARTICLE OR UNDER BOXING AND WRESTLING TAX REGULATIONS 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, including an officer of a corporation, who is required to keep records under Title 11 of this article or under sales and use tax regulations and who willfully fails to keep the records is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$1,000 or imprisonment not exceeding 1 year or both.