

13-1023.

(a) A person who negligently or without reasonable cause fails to provide any information as required under this article is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$500.

(b) This section does not apply to:

- (1) the alcoholic beverage tax;
- (2) [the boxing and wrestling tax;
- (3)] the Maryland estate tax; or
- [(4)](3) the Maryland generation-skipping transfer tax.

13-1024.

(a) A person who willfully or with the intent to evade payment of a tax under this article or to prevent the collection of a tax under this article fails to provide information as required under this article or provides false or misleading information is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$5,000 or imprisonment not exceeding 18 months or both.

(b) A prosecution under this section does not bar a prosecution for perjury.

(c) This section does not apply to:

- (1) the alcoholic beverage tax;
- (2) [the boxing and wrestling tax;
- (3)] the Maryland estate tax; or
- [(4)](3) the Maryland generation-skipping transfer tax.

13-1102.

(a) Except as provided in subsection (b) of this section, an action to recover admissions and amusement tax, BOXING AND WRESTLING TAX, motor fuel tax, or sales and use tax may not be brought after 4 years from the date on which the tax is due.

(b) (1) (i) An action to recover admissions and amusement tax, BOXING AND WRESTLING TAX, or sales and use tax may be brought at any time if there is proof that the tax is not paid due to fraud or gross negligence.

(ii) An underpayment of 25% or more of the sales and use tax due is prima facie evidence of gross negligence.

(2) An action to recover motor fuel tax may be brought at any time if there is proof that the tax is not paid due to fraud.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 1994.