

Article - Tax - General

4-301.

(c) If a limited liability company, OR LIMITED LIABILITY PARTNERSHIP, INCLUDING A LIMITED PARTNERSHIP REGISTERED AS A LIMITED LIABILITY LIMITED PARTNERSHIP, is required to pay the admissions and amusement tax, personal liability for the tax and interest AND penalties on the tax extends to any person who exercises direct control over the fiscal management of the limited liability company OR LIMITED LIABILITY PARTNERSHIP.

10-906.

(d) If an employer or payor negligently fails to withhold or to pay income tax in accordance with subsection (a) of this section, personal liability for that income tax extends:

(3) if the employer or payor is a limited liability company as defined under Title 4A of the Corporations and Associations Article OR A LIMITED LIABILITY PARTNERSHIP AS DEFINED UNDER TITLE 9 OF THE CORPORATIONS AND ASSOCIATIONS ARTICLE, INCLUDING A LIMITED PARTNERSHIP REGISTERED AS A LIMITED LIABILITY LIMITED PARTNERSHIP, to:

(i) any person who exercises direct control over its fiscal management;
and

(ii) any agent of the limited liability company OR LIMITED LIABILITY PARTNERSHIP who is required to withhold and pay the income tax.

11-601.

(d) If a buyer or vendor liable for the sales and use tax and for the interest and penalties of the tax under subsection (c) of this section is a corporation or limited liability company OR LIMITED LIABILITY PARTNERSHIP (INCLUDING A LIMITED PARTNERSHIP REGISTERED AS A LIMITED LIABILITY LIMITED PARTNERSHIP), personal liability for the sales and use tax and for the interest and penalties of the tax extends to:

(1) in the case of a corporation:

(i) the president, vice president or treasurer of the corporation; and

(ii) any officer of the corporation who directly or indirectly owns more than 20% of the stock of the corporation; and

(2) in the case of a limited liability company:

(i) if the limited liability company does not have an operating agreement, all members; or

(ii) if the limited liability company has an operating agreement, those individuals who manage the business and affairs of the limited liability company[.]; AND

(3) IN THE CASE OF A LIMITED LIABILITY PARTNERSHIP: