

SECTION 3. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article - Tax - General

13-1001.

(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] \$10,000 or imprisonment not exceeding 5 years or both.

(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] \$10,000 or imprisonment not exceeding 5 years or both.

13-1003.

(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] \$10,000 or imprisonment not exceeding 5 years or both.

13-1004.

An income tax return preparer who willfully prepares, assists in preparing, or causes the preparation of a false income tax return or claim for refund with fraudulent intent or the intent to evade income tax is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding [\$5,000] \$10,000 or imprisonment not exceeding 5 years or both.

13-1006.

(a) A person, including an officer of a corporation, who is required to collect the sales and use tax and who willfully fails to collect the tax 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] \$10,000 or imprisonment not exceeding 5 years or both.

(b) A person, including an officer of a corporation, who is required to pay over the sales and use tax and who willfully fails to pay over the tax 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] \$10,000 or imprisonment not exceeding 5 years or both.

13-1007.

(a) A person who is required to file an income tax withholding 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] \$10,000 or imprisonment not exceeding 5 years or both.