

(V) A TAX COLLECTOR

(B) PROHIBITED.

A REVENUE OFFICER MAY NOT WILLFULLY DETAIN AND NEGLECT TO PAY MONEY DUE TO THE STATE, A COUNTY, OR OTHER GOVERNMENTAL ENTITY INTO THE TREASURY OF THE STATE OR A COUNTY OR TO ANOTHER REVENUE OFFICER AUTHORIZED TO RECEIVE THE MONEY LONGER THAN:

(1) 60 DAYS AFTER THE DATE SPECIFIED BY LAW FOR THE REVENUE OFFICER TO MAKE PAYMENT; OR

(2) 6 MONTHS AFTER THE DATE THAT THE MONEY IS COLLECTED, IF THE LAW DOES NOT SPECIFY A DATE FOR THE REVENUE OFFICER TO MAKE PAYMENT.

(C) PENALTY.

(1) A REVENUE OFFICER WHO VIOLATES THIS SECTION IS GUILTY OF THE MISDEMEANOR OF DEFALCATION.

(2) ON CONVICTION, AND UNLESS THE REVENUE OFFICER PAYS THE AMOUNT IN DEFAULT SOONER, A REVENUE OFFICER WHO VIOLATES THIS SECTION:

(I) FOR EACH VIOLATION, IS SUBJECT TO IMPRISONMENT OF AT LEAST 1 YEAR AND NOT EXCEEDING 5 YEARS; AND

(II) IS SUBJECT TO ANY OTHER PENALTY PROVIDED BY LAW.

(D) STATUTE OF LIMITATIONS AND IN BANC REVIEW.

A REVENUE OFFICER WHO VIOLATES THIS SECTION IS SUBJECT TO § 5-106(B) OF THE COURTS ARTICLE.

(E) EVIDENCE.

IN A PROSECUTION UNDER THIS SECTION, A CERTIFICATE OF THE COMPTROLLER OF THE STATE OR OF A REVENUE OFFICER OF A COUNTY SHOWING THAT THE DEFENDANT IS A DEFAULTER IS ADMISSIBLE AS PRIMA FACIE EVIDENCE OF DEFALCATION UNDER THIS SECTION.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 27, § 80.

In subsection (b) of this section, the term "county" is substituted for the former reference to the "county commissioners" for clarity, because some counties have the charter form of government and no longer have county commissioners, but, rather, county councils.

In subsection (c) of this section, the reference to being guilty "of a misdemeanor" is added to state expressly that which was only implied in the former law. In this State, any crime that was not a felony at common law and has not been declared a felony by statute is considered to be a misdemeanor. See *State v. Canova*, 278 Md. 483, 490 (1976); *Bowser v.*