

taxes to the Comptroller or fail to file a return or report as required under the Maryland Income Tax Law; increasing the amount of the fine for such offenses; and increasing the term of imprisonment for any person acting in a representative capacity for an individual or taxpayer who causes to be prepared or assists in the preparation of an incorrect, false, or fraudulent return or report.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 302(b), 312(h)(5), 312A(b), and 320
Annotated Code of Maryland
(1980 Replacement Volume and 1983 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article 81 - Revenue and Taxes

302.

(b) Any person acting in a representative capacity as agent, tax expert or advisor to or for an individual or taxpayer required to file a return or report under this subtitle and receiving therefor a fee, charge or other remuneration who, knowingly or willfully prepares, causes to be prepared or assists in the preparation of an incorrect, false, or fraudulent return or report with the intent to defeat or evade the payment in whole or in part of the correct tax liability of such individual or taxpayer due under this subtitle or who knowingly or wilfully prepares, causes to be prepared or assists in the preparation of an incorrect, false, or fraudulent return or report or refund claim for an individual or taxpayer required to comply with this subtitle in order to obtain or for the purpose of obtaining for such individual or taxpayer any refund in whole or in part of any tax withheld or paid in which is in excess of the correct tax refund due such individual or taxpayer under this subtitle shall be guilty of a misdemeanor and upon conviction thereof shall be fined not more than \$1,000 or imprisoned for not more than [six months] 1 YEAR, or in the discretion of the court, be both fined and imprisoned. Any person acting in a representative capacity as agent, tax expert or similar capacity in the preparation for an individual or taxpayer of a return, report or refund claim shall affix thereto his name and address and any trade name adopted in connection with the service rendered.

312.

(h) (5) Failure to make any return required by this section to the Comptroller or failure either to withhold the required tax or to pay it to the Comptroller as specified, or both, shall be deemed to be a misdemeanor, punishable upon conviction by a fine of not exceeding [five hundred dollars (\$500.00)] \$1,000 or