

"negligently".

The present reference to a "list" is omitted as included in the reference to a "report".

Defined terms: "Person" § 1-101  
"Property tax" § 1-101

14-1006. WILLFUL FAILURE TO SUBMIT PROPERTY TAX REPORT.

(A) IN GENERAL.

A PERSON WHO WILLFULLY OR WITH THE INTENT TO EVADE PAYMENT OF PROPERTY TAX OR TO PREVENT THE COLLECTION OF PROPERTY TAX FAILS TO SUBMIT A PROPERTY TAX REPORT 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 OR IMPRISONMENT NOT EXCEEDING 18 MONTHS OR BOTH.

(B) CONVICTION NOT BAR TO PERJURY PROSECUTION.

A PERSON WHO IS CONVICTED OF A CRIME UNDER SUBSECTION (A) OF THIS SECTION IS ALSO SUBJECT TO PROSECUTION FOR PERJURY.

REVISOR'S NOTE: This section is new language that repeats the provisions of present Art. 81, § 221, as that section relates to the prohibition and penalties for willfully failing to submit a property tax report.

This section is revised to apply only to the property tax reports under Title 11 of this article since there are no other reports required for property recordation, or transfer tax.

In subsection (a) of this section, the references to the "property tax" are added for clarity.

Also in subsection (a) of this section, the phrase "as required under Title 11 of this article" is substituted for the present reference "at the time and in the manner required by this article", for clarity.

Also in subsection (a) of this section, the present phrase "who either as a principal or agent", which modifies "person", is omitted in light of the use of the defined term "person".

Also in subsection (a) of this section, the present reference to a "list" is omitted as included in the reference to a "report".

The present phrase "in the discretion of the court" is omitted as superfluous.

Defined terms: "Person" § 1-101