

[2.] (II) Used the vessel as a charter boat with a license as provided in § 4-745(d)(2) of this article.

(L) AN ASSESSMENT OF TAX UNDER THIS SUBTITLE IS PRIMA FACIE CORRECT.

[(g)] (M) (1) A dealer or other person liable for the tax imposed by this subtitle may not:

- (i) Willfully fail to collect the tax;
- (ii) Willfully fail to remit the tax;
- (iii) Willfully make any false statement or misleading omission with regard to the tax;
- (iv) Willfully fail to keep records in accordance with this subtitle and any regulations pursuant to this subtitle; or
- (v) Willfully evade payment of the tax by any means.

(2) Any person violating this subsection is guilty of a misdemeanor and upon conviction is subject to the penalties set forth in § 8-739 of this subtitle.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2003.

Approved May 13, 2003.

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**CHAPTER 299**

**(House Bill 447)**

AN ACT concerning

**Prince George's County - Telecommunications Tax - Exemption**

**PG 409-03**

FOR the purpose of ~~authorizing rather than requiring the County Council of Prince George's County to impose a certain sales and use tax on certain telecommunications services; establishing an exemption to the tax for~~ exempting certain telephone lifeline service from the sales and use tax on telecommunications service in Prince George's County; and generally relating to the sales and use tax on telecommunications services in Prince George's County.

BY repealing and reenacting, with amendments,  
Article 24 - Political Subdivisions - Miscellaneous Provisions  
Section 9-606  
Annotated Code of Maryland  
(2001 Replacement Volume and 2002 Supplement)