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§7-114.

(a) (1) In this section, “revenue officer” means an officer with the duty to collect revenue due to the State, a county, or other governmental entity.

(2) “Revenue officer” includes:

- (i) a clerk;
- (ii) a notary public;
- (iii) a register of wills;
- (iv) a sheriff; and
- (v) a tax collector.

(b) 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) (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 for not less than 1 year and not exceeding 5 years; and

(ii) is subject to any other penalty provided by law.

(d) A revenue officer who violates this section is subject to § 5-106(b) of the Courts Article.

(e) 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.

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