

SENATE BILL 554

Q1

8lr1364

By: **Senator Gladden**

Introduced and read first time: February 1, 2008

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax - Crimes and Offenses - False Information on Refund Claims**

3 FOR the purpose of providing that a person who negligently relies on certain false
4 information for the purpose of claiming a property tax refund is guilty of a
5 misdemeanor and is subject to a certain fine under certain circumstances;
6 providing that a person who willfully relies on certain false information for the
7 purpose of claiming a property tax refund is guilty of a misdemeanor and is
8 subject to a certain fine or imprisonment or both under certain circumstances;
9 defining a certain term; providing that a person who willfully relies on certain
10 false information for the purpose of claiming a property tax refund is subject to
11 prosecution for perjury; and generally relating to crimes and offenses for
12 providing false information for the purposes of claiming a property tax refund.

13 BY repealing and reenacting, with amendments,

14 Article - Tax - Property
15 Section 14-1003 and 14-1004
16 Annotated Code of Maryland
17 (2007 Replacement Volume)

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

20 **Article - Tax - Property**

21 14-1003.

22 (A) A person who negligently provides false information or a false answer to
23 a property tax interrogatory under this article is guilty of a misdemeanor and on
24 conviction is subject to a fine not exceeding \$500.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(B) (1) IN THIS PARAGRAPH, "INDEPENDENT APPRAISAL" MEANS AN**
2 **APPRAISAL PERFORMED BY A PERSON OTHER THAN THE TAXPAYER IN**
3 **EXCHANGE FOR PAYMENT.**

4 **(2) A PERSON WHO NEGLIGENTLY RELIES ON FALSE**
5 **INFORMATION OBTAINED FROM AN INDEPENDENT APPRAISAL FOR THE**
6 **PURPOSES OF CLAIMING A REFUND UNDER § 14-914 OF THIS ARTICLE IS**
7 **GUILTY OF A MISDEMEANOR AND ON CONVICTION IS SUBJECT TO A FINE NOT**
8 **EXCEEDING 100% OF THE AMOUNT OF REFUND CLAIMED.**

9 14-1004.

10 (a) A person who willfully or with the intent to evade payment of a tax under
11 this article or to prevent the collection of a tax under this article provides false
12 information or a false answer to a property tax interrogatory under this article is
13 guilty of a misdemeanor and on conviction is subject to a fine not exceeding \$5,000 or
14 imprisonment not exceeding 18 months or both.

15 **(B) (1) IN THIS PARAGRAPH, "INDEPENDENT APPRAISAL" MEANS AN**
16 **APPRAISAL PERFORMED BY A PERSON OTHER THAN THE TAXPAYER IN**
17 **EXCHANGE FOR PAYMENT.**

18 **(2) A PERSON WHO WILLFULLY PROVIDES FALSE INFORMATION**
19 **OBTAINED FROM AN INDEPENDENT APPRAISAL FOR THE PURPOSES OF**
20 **CLAIMING A REFUND UNDER § 14-914 OF THIS TITLE IS GUILTY OF A**
21 **MISDEMEANOR AND ON CONVICTION IS SUBJECT TO A FINE NOT EXCEEDING**
22 **TWICE THE AMOUNT OF REFUND CLAIMED OR IMPRISONMENT NOT EXCEEDING**
23 **18 MONTHS OR BOTH.**

24 [(b)] (C) A person who is convicted of a crime under subsection (a) **OR (B)** of
25 this section is also subject to prosecution for perjury.

26 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
27 June 1, 2008.