

HOUSE BILL 384

Q7
HB 339/12 – W&M

3lr1914
CF 3lr0954

By: **Delegate Niemann**
Introduced and read first time: January 25, 2013
Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Admissions and Amusement Tax – Returns and Penalties**

3 FOR the purpose of increasing certain penalties for willful failure to file an admissions
4 and amusement tax return under certain circumstances; increasing certain
5 penalties for willfully making a false statement or misleading omission on
6 admissions and amusement tax returns; increasing certain penalties for willful
7 failure to keep admissions and amusement tax records; and generally relating
8 to the admissions and amusement tax.

9 BY repealing and reenacting, with amendments,
10 Article – Tax – General
11 Section 13–1001(a), 13–1003(a), 13–1005(a), and 13–1008(a)
12 Annotated Code of Maryland
13 (2010 Replacement Volume and 2012 Supplement)

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

16 **Article – Tax – General**

17 13–1001.

18 (a) A person who is required to file an admissions and amusement tax return
19 and who willfully fails to file the return as required under Title 4 of this article is
20 guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding [\$500]
21 **\$10,000** or imprisonment not exceeding [6 months] **1 YEAR** or both.

22 13–1003.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.
[Brackets] indicate matter deleted from existing law.



1 (a) A person who is required to file an admissions and amusement tax return
2 and who willfully makes a false statement or misleading omission on the return
3 required under Title 4 of this article is guilty of a misdemeanor and, on conviction, is
4 subject to a fine not exceeding [~~\$500~~] **\$10,000** or imprisonment not exceeding [6
5 months] **1 YEAR** or both.

6 13-1005.

7 (a) A person who is required to pay the admissions and amusement tax and
8 who willfully fails to pay the tax as required under Title 4 of this article is guilty of a
9 misdemeanor and, on conviction, is subject to a fine not exceeding [~~\$500~~] **\$10,000** or
10 imprisonment not exceeding [6 months] **1 YEAR** or both.

11 13-1008.

12 (a) A person who is required to pay the admissions and amusement tax and
13 who willfully fails to keep records as required under § 4-202 of this article or under
14 admissions and amusement tax regulations is guilty of a misdemeanor and, on
15 conviction, is subject to a fine not exceeding [~~\$500~~] **\$10,000** or imprisonment not
16 exceeding [6 months] **1 YEAR** or both.

17 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
18 July 1, 2013.