

Section 40-29-111**Willful failure to collect or pay over tax.**

Any person required under this title to collect, account for, and pay over any tax imposed by this title who willfully fails to collect or truthfully account for and pay over such tax shall, in addition to other penalties provided by law, be guilty of a felony and, upon conviction thereof, shall be fined not more than \$10,000, or imprisoned not more than five years, or both.

(Acts 1983, 4th Ex. Sess., No. 83-891, p. 128, §30.)

Section 40-29-112**Willful failure to file return, supply information, or pay tax.**

Any person required under this title to pay any estimated tax or tax, or required by this title or by regulations made under authority thereof to make a return (other than a return required under Section 40-18-82), keep any records, or supply any information, who willfully fails to pay such estimated tax or tax, make such return, keep such records, or supply such information, at the time or times required by law or regulations, shall, in addition to other penalties provided by law, be guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than \$25,000 (\$100,000 in the case of a corporation), or imprisoned not more than one year, or both, together with the costs of prosecution. In the case of any person with respect to whom there is a failure to pay any estimated tax, this section shall not apply to such person with respect to such failure if there is no addition to tax under subsections (a) and (b) of Section 40-18-80 with respect to such failure.

(Acts 1983, 4th Ex. Sess., No. 83-891, p. 128, §31.)