

TITLE 4: ECONOMIC RESOURCES
DIVISION 1: REVENUE AND TAXATION

§ 18142. Willful Failure to Collect or Pay Over Tax.

Any person required under this Division to collect, account for, and pay over any tax imposed by this Division 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 5 years, or both, together with the costs of prosecution.

Source: PL 14-35, § 4 (1932).