(b) Rules and regulations. The Comptroller is authorized and empowered to make, adopt and amend such rules and regulations as he shall deem necessary to carry out the provisions of this enactment.

SECTION 7. AND BE IT FURTHER ENACTED that any person, firm, or corporation liable for the taxes imposed by this enactment, who or which:

(1) Willfully fails to pay the taxes imposed by this enactment; or

(2) Willfully fails to file any return required by this enactment; or

(3) Willfully makes any false statement or misleading omission in any return filed as required by this enactment; or

(4) Willfully fails to keep records in accordance with this enactment and any regulation adopted pursuant thereto, shall be guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than five hundred dollars ($500.00) or imprisoned for not more than six (6) months, or both.

SECTION 8. AND BE IT FURTHER ENACTED that this Act is hereby declared to be an emergency measure and necessary for the preservation of the public health and safety, it being further declared that an emergency exists for the reason that the State enabling legislation will become effective June 30, 1972, so as to enable the tax levied by this legislation to be collected effective with the beginning of the ensuing fiscal year, and the estimated revenue to be derived therefrom according to the current revenue estimates will be needed to support the appropriations anticipated in the appropriation ordinance to be adopted for the support of the County government funding and expenses during the ensuing year, it being deemed a necessity that the collection processes by the State Comptroller anticipated in this legislation be begun consistently with other jurisdictions of the State of Maryland, so as to require the immediate effectiveness of this Act in order to preserve the health and welfare of the citizens of this community. This Act having been passed by a yea and nay vote of two-thirds of the