

- (6) Failing to appear before the Clerk-Treasurer and to produce books, records, federal income tax returns and papers relating to the income or net profits of a taxpayer under order or subpoena of the Clerk-Treasurer; or
- (7) Refusing to disclose to the Clerk-Treasurer any information with respect to the income or net profits of a taxpayer; or
- (8) Failing to comply with the provisions of this chapter or any order or subpoena of the Clerk-Treasurer authorized hereby; or
- (9) Attempting to do anything whatever to avoid the payment of the whole or any part of the tax, penalties or interest imposed by this chapter.

(b) Whoever violates any provision of subsection (a) hereof is guilty of a misdemeanor and shall be fined not more than five hundred dollars (\$500.00) for each offense.

(c) The failure of any employer or taxpayer or person to receive or procure a return, declaration or other required form shall not excuse him from making any information return or declaration, from filing such form, or from paying the tax.  
(Ord. 169. Passed 12-5-72.)