

- (iii) Nonpayment of tax liability; and
- (iv) Failure to register a vehicle.

SECTION 2. AND BE IT FURTHER ENACTED, That:

(1) The Secretary of Transportation may not under this Act waive any ~~interest charges or~~ previously assessed fraud penalties.

(2) The Secretary of Transportation shall waive all civil penalties (except previously assessed fraud penalties) attributable to taxes paid during the amnesty period or attributable to failure to register a vehicle as to which taxes are paid during the amnesty period, imposed against a taxpayer who:

(i) Before December 31, 1989, failed to pay the excise tax levied under Title 13, Subtitle 8, Part II of the Transportation Article; and

(ii) During the amnesty period pays the tax due, ~~including any interest that may be due.~~

(3) (i) Except as provided in subparagraph (ii) of this paragraph, no taxpayer shall be charged with a criminal tax offense arising out of any tax paid or any failure to register a vehicle as to which tax is paid during the amnesty period, if the taxpayer, pursuant to the provisions hereof, during the amnesty period pays any tax previously due, ~~including any interest that may be due.~~

(ii) The amnesty from criminal charges set forth in subparagraph (i) of this paragraph does not apply to:

1. Any criminal charges pending in the Courts of Maryland; or

2. Any criminal charges under investigation by an office with the constitutional authority to prosecute a person for violation of criminal laws. An office with constitutional authority to prosecute persons for violation of the criminal laws includes the Office of the Attorney General of Maryland, the Office of the State Prosecutor, and the Office of the State's Attorney for any of the political subdivisions of Maryland, and does not include the State Comptroller or the Secretary of Transportation.

(4) Notwithstanding § 13-809(c)(3) of the Transportation Article and notwithstanding the waiver provided under this Act, any overdue tax imposed on a vehicle that was formerly titled and registered in another state shall be paid at the rate of 5 percent of the fair market value of the vehicle and may not be reduced as a result of any tax previously paid to another state.

SECTION 3. AND BE IT FURTHER ENACTED, That notwithstanding § 13-814 of the Transportation Article, the vehicle excise tax revenue collected pursuant to Sections 1 and 2 of this Act shall be distributed to the Dedicated Purpose Account of the State Reserve Fund, after deduction by the Secretary of Transportation of the costs of providing publicity about the amnesty program.