

SECTION 2. AND BE IT FURTHER ENACTED, That the publishers of the Annotated Code of Maryland, the Michie Company, shall number the § 472 created by this Act to be the first section of subtitle "Tax Procedures" of Article 81.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect on July 1, 1987, contingent on the taking effect of Chapter ___ of the Acts of 1987 (H.B. ___)(71r2025), and if Chapter ___ does not become effective, this Act shall be null and void without the necessity of further action by the General Assembly.

Approved April 29, 1987.

CHAPTER 126

(House Bill 266)

AN ACT concerning

Income Tax - Sales Tax - Admissions and Amusement Tax -
 Amnesty for Unpaid Taxes - Boat Excise Taxes - Criminal
 Fines and Penalties - Distribution of Revenue

FOR the purpose of requiring the Comptroller of the Treasury and the Secretary of Natural Resources to waive certain penalties imposed for nonpayment of certain taxes under certain circumstances; establishing a period during which the Comptroller and the Secretary of Natural Resources shall grant amnesty; increasing the criminal penalties for persons who fail to make a withholding return, fail to withhold taxes, fail to remit withholding taxes, fail to remit sales and use taxes, fail to file a return or report as required under the Maryland income and retail sales and use tax laws; increasing the criminal penalties for persons acting in a representative capacity who prepare or assist in the preparation of false or fraudulent income tax returns; increasing certain civil penalties under the income tax laws; providing for personal liability of certain corporate officers for the admissions and amusement tax; providing that certain boat excise tax revenues are paid to a certain special fund and used for certain purposes; increasing the criminal penalties for persons who fail to pay the excise tax on boats; requiring the Comptroller and the Secretary of Natural Resources to submit a report on the amnesty program; providing for the disposition of the receipts from the amnesty program; ~~making---this---Act---contingent---on---the appropriation of certain funds~~; and generally relating to an amnesty program for certain taxes.