

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 302(b), 312(h)(5), 312A(b), 318(a), 320, 369, and
405(c)
Annotated Code of Maryland
(1980 Replacement Volume and 1986 Supplement)

BY adding to

Article - Natural Resources
Section 8-716(h)
Annotated Code of Maryland
(1983 Replacement Volume and 1986 Supplement)

BY repealing and reenacting, with amendments,

Article - Natural Resources
Section 8-739
Annotated Code of Maryland
(1983 Replacement Volume and 1986 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That:

(1) Subject to Section 2 of this Act, the Comptroller shall declare an amnesty period for delinquent taxpayers from September 1, 1987 to October 31, 1987, both inclusive.

(2) The amnesty period shall be applicable to the Maryland income taxes, withholding taxes, sales taxes, and use taxes, and admissions and amusement taxes.

(3) The waiver required under this Act applies to:

- (i) Nonreporting of tax liability;
- (ii) Underreporting of tax liability; and
- (iii) Nonpayment of tax liability.

SECTION 2. AND BE IT FURTHER ENACTED, That under this Act, the Comptroller may not waive any interest charges or previously assessed fraud penalties.

(A) The Comptroller shall waive all civil penalties (except previously assessed fraud penalties) attributable to taxes paid during the amnesty period, imposed against a taxpayer who: