

(1) Before December 31, 1986, failed to file a return or pay the tax imposed under Article 81 of the Code for:

- (i) Individual income tax;
- (ii) Corporate income tax;
- (iii) Withholding tax;
- (iv) Retail sales or use tax; and
- (v) Admissions and amusement tax; and

(2) During the amnesty period:

(i) Files a delinquent return and pays the tax due under the return, including all interest; or

(ii) Pays the tax, plus all interest, due on a previously filed return.

(B) (1) Except as herein provided, no taxpayer shall be charged with a criminal tax offense arising out of any return filed and tax paid during the amnesty period if the taxpayer, pursuant to the provisions hereof, during the amnesty period either:

(i) Files a delinquent return and pays the tax due under the return, including all interest; or

(ii) Pays the tax, plus all interest, due on a previously filed return.

(2) The amnesty from criminal charges set forth in paragraph subsection (B)(1) of this Section 2, does not apply to:

(i) Any criminal charges pending in the courts of Maryland; and

(ii) 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 State's Attorney for any of the political subdivisions of Maryland and does not include the State Comptroller.

SECTION 3. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article 81 - Revenue and Taxes