

CONVICTION IS SUBJECT TO A FINE NOT EXCEEDING \$5,000 OR IMPRISONMENT FOR A TERM NOT EXCEEDING 5 YEARS, OR BOTH IMPRISONMENT AND A FINE.

(2) ANY PERSON WHO VIOLATES SUBSECTION (A)(5) OR (6) OF THIS SECTION IS GUILTY OF A MISDEMEANOR AND UPON CONVICTION IS SUBJECT TO A FINE NOT EXCEEDING \$1,000 OR IMPRISONMENT FOR A TERM NOT EXCEEDING 1 YEAR, OR BOTH IMPRISONMENT AND A FINE.

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(c) (1) At the time of filing a return, every person, firm or corporation shall pay to the Comptroller the taxes imposed by this subtitle.

(2) IF THE PERSON LIABLE FOR ANY TAX, PENALTY, OR INTEREST DUE UNDER THIS SUBTITLE IS A CORPORATION, OTHER THAN A NONSTOCK, NONPROFIT CORPORATION, PERSONAL LIABILITY EXTENDS TO ANY OFFICER OF THE CORPORATION WHO EXERCISES DIRECT CONTROL OVER THE FISCAL MANAGEMENT OF THE CORPORATION.

SECTION 4. AND BE IT FURTHER ENACTED, That:

(1) Subject to Section 5 of this Act, the Secretary of Natural Resources 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 excise taxes levied under § 8-716 of the Natural Resources Article.

(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 5. AND BE IT FURTHER ENACTED, That under this Act, the Secretary of Natural Resources may not waive any interest charges or previously assessed fraud penalties.

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