

(1) Before December 31, 1986, failed to pay the excise tax levied under § 8-716 of the Natural Resources Article; and

(2) During the amnesty period pays the tax due, including all interest.

(B) (1) Except as herein provided, no taxpayer shall be charged with a criminal tax offense arising out of any tax paid during the amnesty period if the taxpayer, pursuant to the provisions hereof, during the amnesty period pays any tax previously due, including all interest.

(2) The amnesty from criminal charges set forth in subsection (B)(1) of this Section 5 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 or the Secretary of Natural Resources.

SECTION 6. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article - Natural Resources

8-716.

(H) NOTWITHSTANDING ANY OTHER PROVISION OF THIS SECTION, THE DEPARTMENT SHALL DEPOSIT, IN ACCORDANCE WITH § 8-723 OF THIS SUBTITLE, UP TO \$350,000 OF FUNDS FROM THE EXCISE TAX LEVIED UNDER THIS SECTION AND AS APPROPRIATED IN THE STATE BUDGET, TO BE USED FOR ENFORCEMENT OF THE STATE BOAT ACT, INCLUDING COLLECTION OF THE EXCISE TAX LEVIED UNDER THIS SECTION.

SECTION 7. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article - Natural Resources

8-739.