

(A) Any person who violates any provision of § 8-712, § 8-712.1, § 8-713, [§ 8-716.1,] or § 8-718 of this subtitle is guilty of a misdemeanor and on conviction is subject to:

(1) For a first offense, a fine not exceeding \$500;
and

(2) For any subsequent offense that occurs within 2 years of a prior violation, a fine not exceeding \$1,000 or imprisonment not exceeding 1 year, or both.

(B) ANY PERSON WHO VIOLATES § 8-716.1 OF THIS SUBTITLE IS GUILTY OF A MISDEMEANOR AND ON CONVICTION IS SUBJECT TO A FINE NOT EXCEEDING \$5,000 OR IMPRISONMENT NOT EXCEEDING 5 YEARS, OR BOTH.

SECTION -4- 8. AND BE IT FURTHER ENACTED, That on by March 15, 1988, the Comptroller and the Secretary of Natural Resources shall report to the General Assembly:

(1) The revenues raised under the amnesty program;
and

(2) Other matters relating to the amnesty program.

SECTION -5- 9. AND BE IT FURTHER ENACTED, That that part of Section 3 of this Act increasing the criminal fines and penalties under Sections 302(b), 312(h)(5), 312A(b), 320, and 369 of Article 81 and that part of Section 3 of this Act providing for personal liability under Section 405(c) of Article 81 shall take effect November 1, 1987 and be applicable to all returns filed or due to be filed after October 31, 1987.

SECTION -6- 10. AND BE IT FURTHER ENACTED, That that part of Section 3 of this Act increasing the civil income tax penalties under Section 318 shall take effect November 1, 1987 and be applicable to all returns that have not been paid in full, including payment of all assessed interest and penalties, as of November 1, 1987.

~~SECTION-7.--AND-BE-IT-FURTHER-ENACTED, That the--Comptroller shall distribute the revenue from the amnesty program as follows:~~

~~(1)--The--funds--shall--be--distributed--in--accordance--with--the applicable provisions of Article 81 of the Annotated Code.~~

~~(2)--The--proceeds--to--be--credited--to--the--General--Fund--of--the State--shall--be--distributed--as--follows:~~