

the nonpayment, nonreporting, or underreporting of certain taxes under certain circumstances; establishing a period during which the Comptroller shall grant amnesty; increasing certain criminal penalties for persons who fail to make a withholding return, fail to withhold taxes, fail to remit withholding taxes, fail to remit sales and use taxes, or fail to file a return or report as required under certain tax laws; increasing certain criminal penalties for persons acting in a representative capacity who prepare or assist in the preparation of false or fraudulent income tax returns; requiring the Comptroller to submit a certain report on the amnesty program; providing for the distribution of the receipts from the amnesty program; ~~requiring that certain proceeds be distributed to certain funds to be used only for certain purposes~~; establishing certain special funds and authorizing certain uses of certain funds; authorizing certain grants to certain counties and Baltimore City for a certain fiscal year; requiring the counties and Baltimore City to use certain funds received from the amnesty program for certain purposes; requiring the Governor to include a certain appropriation to the Revenue Stabilization Fund in a certain budget bill submitted at the 2002 session; establishing a special Tax Amnesty Reserve Fund to retain moneys for future expenditures; providing that except under certain circumstances, moneys in the Fund shall be retained and may not be used for any purpose; providing for the application and effective date of this Act; and generally relating to an amnesty program for certain taxes.

BY repealing and reenacting, with amendments,

Article - Tax - General

Section 13-1001(d) and (e), 13-1003(c), 13-1004, 13-1006, 13-1007(a) through (c), and 13-1022

Annotated Code of Maryland

(1997 Replacement Volume and 2000 Supplement)

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

(a) Subject to Section 2 of this Act, the Comptroller shall declare an amnesty period for delinquent taxpayers from September 1, 2001 to October 31, 2001, both inclusive.

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

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

- (1) Nonreporting of tax liability;
- (2) Underreporting of tax liability; and
- (3) Nonpayment of tax liability.

SECTION 2. AND BE IT FURTHER ENACTED, That: