

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

(1) On or before December 31, 2000, failed to file a return required or pay the tax imposed under the Tax – General Article for:

- (i) Individual income tax;
- (ii) Corporate income tax;
- (iii) Withholding tax;
- (iv) Sales and use tax; or
- (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 otherwise provided in this Act, a taxpayer may not be charged with a criminal tax offense arising out of any return filed and tax paid during the amnesty period if the taxpayer, in accordance with the provisions of this Act, 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 under paragraph (1) of this subsection does not apply to:

(i) Any criminal charges pending in the courts of the State; or

(ii) Any criminal charges under investigation by an office with the constitutional authority to prosecute a person for violation of criminal laws.

(3) For purposes of this subsection, an office with constitutional authority to prosecute persons for violation of the criminal laws:

(i) Includes the Office of the Attorney General of Maryland, the Office of the State Prosecutor, and the Office of the State's Attorney for any of the political subdivisions of the State; and

(ii) Does not include the Office of the Comptroller.

(c) This Act does not authorize the Comptroller to waive any interest charges or previously assessed fraud penalties.