

(b) A person who is required to withhold income tax and who willfully fails to withhold the tax as required under Title 10 of this article is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding ~~[\$5,000]~~ \$10,000 or imprisonment not exceeding 5 years or both.

(c) A person who is required to pay over income tax and who willfully fails to pay over the tax as required under Title 10 of this article is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding ~~[\$5,000]~~ \$10,000 or imprisonment not exceeding 5 years or both.

13-1022.

A person who willfully fails to take any action that the Comptroller requires under § 10-804 or § 13-302 of this article with respect to the income tax is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding ~~[\$5,000]~~ \$10,000 or imprisonment not exceeding 5 years or both.

SECTION 4. AND BE IT FURTHER ENACTED, That, on or before March 15, 2002, the Comptroller shall report to the Governor and, subject to § 2-1246 of the State Government Article, to the General Assembly, on:

- (1) The revenues raised under the amnesty program; and
- (2) Other matters relating to the amnesty program.

~~SECTION 5. AND BE IT FURTHER ENACTED, That:~~

~~(a) The Comptroller shall distribute the revenue collected under this Act from the amnesty program in accordance with the applicable provisions of Title 2 of the Tax General Article, except that the proceeds that would be credited to the General Fund under those provisions shall instead be distributed as provided in this section.~~

~~(b) Up to 5% of the funds collected under this Act from the amnesty program that would be credited to the General Fund under the provisions of Title 2 of the Tax General may be distributed instead to a special fund to be administered by the Comptroller, to be used only for the purposes of:~~

- ~~(1) Providing publicity for the amnesty program; and~~
- ~~(2) Hiring additional tax compliance and enforcement personnel.~~

~~(c) After the distribution under subsection (b) of this section, of the remaining funds collected under this Act from the amnesty program that would be credited to the General Fund under the provisions of Title 2 of the Tax General Article:~~

~~(1) One third of the remaining funds shall be distributed to the Low Interest Revolving Loan Account of the Volunteer Company Assistance Fund established under Article 38A, §§ 46 through 46H of the Code; provided that, in addition to the purposes provided under Article 38A, §46A of the Code, the funds distributed to the Low Interest Revolving Loan Account from the amnesty program may also be used for the purpose of funding capital projects for volunteer fire companies, for new construction of fire facilities, or renovation of existing fire facilities;~~