

CHAPTER 260

(House Bill 1044)

AN ACT concerning

Vessel Excise Tax - Amnesty for Unpaid Taxes

FOR the purpose of requiring the Secretary of Natural Resources to waive certain penalties imposed for the nonpayment, nonreporting, and underreporting of the excise tax on vessels under certain circumstances; establishing a period during which the Secretary shall grant amnesty; increasing certain criminal penalties for persons who violate certain provisions of the vessel excise tax law; requiring the Secretary to submit a certain report on the tax amnesty program; providing for the distribution of the receipts from the amnesty program; providing for the effective dates of this Act; and generally relating to an amnesty program for unpaid vessel excise tax.

BY repealing and reenacting, with amendments,

Article - Natural Resources

Section 8-739(b)

Annotated Code of Maryland

(2000 Replacement Volume and 2001 Supplement)

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

(a) Subject to Section 2 of this Act, the Secretary of Natural Resources shall declare an amnesty period for delinquent taxpayers from September 1, 2002 to October 31, 2002, both inclusive.

(b) The amnesty period shall be applicable to the excise tax imposed under § 8-716 of the Natural Resources Article.

(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:

(a) The Secretary of Natural Resources 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, 2001, failed to pay the excise tax imposed under § 8-716 of the Natural Resources Article; and
- (2) During the amnesty period, pays the tax due, including all interest.