

and the Office of the Comptroller a report stating the participation in the point system by the various local subdivisions with the names and Social Security numbers of individuals who qualified for the subtraction modification under this subsection for the preceding taxable year.

(6) (i) A person may not knowingly make or cause any false statement or report to be made in any application or in any document required under this subsection.

(ii) Any person who violates or attempts to violate any provision of subparagraph (i) of this paragraph shall be subject to a fine of \$1,000.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2008, and shall be applicable to all taxable years beginning after December 31, 2007.

Approved by the Governor, May 13, 2008.

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## CHAPTER 345

(Senate Bill 16)

AN ACT concerning

### Crimes - ~~Repeat~~ Sexual Offenders - ~~Enhanced~~ Sentencing

FOR the purpose of ~~increasing the maximum sentence for a person who is convicted of the felony of rape in the second degree if the person previously has been convicted of the felony of rape in the first degree, rape in the second degree, sexual offense in the first degree, or sexual offense in the second degree; increasing the maximum sentence for a person who is convicted of the felony of sexual offense in the second degree if the person previously has been convicted of the felony of rape in the first degree, rape in the second degree, sexual offense in the first degree, or sexual offense in the second degree~~ clarifying that an adult who has been convicted for a second time of first degree rape or sexual offense involving a victim under the age of 13 years is subject to the mandatory minimum sentence provided for that crime; and generally relating to sentencing for sexual offenses.

BY repealing and reenacting, with amendments,  
Article - Criminal Law  
Section ~~3-304 and 3-306~~ 3-303 and 3-305