

CHAPTER 705

(House Bill 1514)

AN ACT concerning

**Amnesty for Unpaid Vehicle Excise Taxes – Distribution for the Developmentally Disabled**

FOR the purpose of establishing a period during which the Secretary of Transportation shall grant amnesty; requiring the Secretary of Transportation to waive certain penalties imposed for nonpayment of certain taxes and for failure to register a vehicle under certain circumstances; providing for distribution of any revenues received, after certain deductions, to the Dedicated Purpose Account of the State Reserve Fund; providing for appropriation of the revenues, under certain conditions, for certain additions to certain programs of the Developmental Disabilities Administration; ~~imposing certain criminal penalties establishing a certain criminal penalty for violation of the vehicle excise tax law~~ failure to pay the excise tax; providing for the effective date of portions of this Act; and generally relating to a vehicle excise tax amnesty program and the provision of services for the developmentally disabled.

BY adding to

Article – State Finance and Procurement  
Section 7-310(j)  
Annotated Code of Maryland  
(1988 Replacement Volume and 1989 Supplement)

BY adding to

Article – Transportation  
Section 13-809(e)  
Annotated Code of Maryland  
(1987 Replacement Volume and 1989 Supplement)

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

(1) Subject to Section 2 of this Act, the Secretary of Transportation shall declare an amnesty period for delinquent vehicle excise taxpayers from September 1, 1990 to October 31, 1990, both inclusive.

(2) The amnesty period shall be applicable to the vehicle excise taxes levied under Title 13, Subtitle 8, Part II of the Transportation Article.

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

- (i) Nonreporting of tax liability;
- (ii) Underreporting of tax liability;