

(b) (1) Except as otherwise provided in this Act, a taxpayer may not be charged with a criminal tax offense arising out of any tax paid during the amnesty period if the taxpayer, in accordance with the provisions of this Act, during the amnesty period pays any tax previously due, including all interest.

(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 constitutional authority to prosecute a person for violation of criminal laws.

(3) For the purposes of this subsection, an office with constitutional authority to prosecute a person for violation of 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 State Comptroller or the Secretary of Natural Resources.

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

SECTION 3. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

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8-739.

(b) Any person who violates § 8-716.1 of this subtitle 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, 2003, the Secretary of Natural Resources 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 the revenue collected by the Secretary of Natural Resources under this Act shall be distributed in accordance with Title 8, Subtitle 7 of the Natural Resources Article.

SECTION 6. AND BE IT FURTHER ENACTED, That Section 3 of this Act shall take effect November 1, 2002, and shall be applicable to any tax due after October 31, 2002.