

(iv) \$600 if federal adjusted gross income for the taxable year is greater than \$250,000.

10-211.1.

(A) (1) IN THIS SECTION ~~THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.~~

~~(2) "APPLICABLE POVERTY INCOME LEVEL" MEANS THE AMOUNT SPECIFIED IN THE POVERTY INCOME STANDARD THAT CORRESPONDS TO THE NUMBER OF EXEMPTIONS THAT THE TAXPAYER IS ALLOWED AND CLAIMS UNDER § 10-211 OF THIS SUBTITLE.~~

~~(3) "HEALTH, "HEALTH CARE COVERAGE" MEANS CREDITABLE COVERAGE AS DEFINED IN § 15-1301 OF THE INSURANCE ARTICLE.~~

~~(4) "POVERTY INCOME STANDARD" MEANS THE MOST RECENT POVERTY INCOME GUIDELINES PUBLISHED BY THE UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES, AVAILABLE AS OF JULY 1 OF THE TAXABLE YEAR.~~

~~(5) "TAXPAYER" MEANS:~~

~~(i) AN INDIVIDUAL FILING AN INDIVIDUAL RETURN; OR~~

~~(ii) A MARRIED COUPLE FILING A JOINT RETURN.~~

(B) (1) IF THE ~~FEDERAL ADJUSTED GROSS INCOME~~, REPORTED ON THE TAX RETURN FOR ~~THE PREVIOUS TAXABLE YEAR~~ TAX YEAR 2007, OF A TAXPAYER WITH A DEPENDENT CHILD DOES NOT EXCEED ~~300% OF THE APPLICABLE POVERTY INCOME LEVEL~~ THE HIGHEST INCOME ELIGIBILITY STANDARD FOR THE MARYLAND MEDICAL ASSISTANCE PROGRAM OR THE MARYLAND CHILDREN'S HEALTH PROGRAM, THE COMPTROLLER SHALL SEND A NOTICE TO THE TAXPAYER:

~~(1)~~ (i) INDICATING THAT THE DEPENDENT CHILD MAY BE ELIGIBLE FOR THE MARYLAND MEDICAL ASSISTANCE PROGRAM OR THE MARYLAND CHILDREN'S HEALTH PROGRAM; AND

~~(2)~~ (ii) PROVIDING INFORMATION ABOUT HOW TO ENROLL IN THE PROGRAMS.