

under this section are subtracted from the federal adjusted gross income of a resident to determine Maryland adjusted gross income.

(I-1) (1) EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS SUBSECTION, THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES THE GROSS INCOME OF A CHILD INCLUDED IN A PARENT'S GROSS INCOME UNDER § 1(I)(7) OF THE INTERNAL REVENUE CODE.

(2) THE SUBTRACTION UNDER PARAGRAPH (1) OF THIS SUBSECTION DOES NOT APPLY FOR ANY CHILD WHO, UNDER § 10-805(B) OF THIS TITLE:

(I) IS REQUIRED TO FILE AN INCOME TAX RETURN FOR THE TAXABLE YEAR; OR

(II) WOULD HAVE BEEN REQUIRED TO FILE AN INCOME TAX RETURN FOR THE TAXABLE YEAR IF THE PARENT HAD NOT ELECTED THE APPLICATION OF § 1(I)(7) OF THE INTERNAL REVENUE CODE.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1990 and shall be applicable to all taxable years beginning ~~on or~~ after December 31, 1989.

Approved May 2, 1990.

CHAPTER 359

(House Bill 772)

AN ACT concerning

Baltimore County – Beer and Wine Tasting License

FOR the purpose of authorizing the Baltimore County Board of License Commissioners to issue a *certain number of 1-day* Class BWT beer and wine (on-premises) tasting ~~license licenses each year~~; providing for the scope of the license and the hours and days for the tastings; setting a fee for the license; providing that certain restrictions do not apply to this license; and generally relating to creating a beer and wine tasting license in Baltimore County.

BY adding to

Article 2B – Alcoholic Beverages

Section 30B

Annotated Code of Maryland

(1987 Replacement Volume and 1989 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF