

CHAPTER 7  
(Senate Bill 227)

AN ACT concerning

**Annual Corrective Bill – Supplement – Taxes**

FOR the purpose of correcting certain errors in certain articles of the Annotated Code; providing that this Act is intended to be corrective and clarifying and shall be applicable retroactively; and making this Act an emergency measure.

BY repealing and reenacting, with amendments,

Article – Tax – General

Section 10-208(j) and 11-104(c)(1)(i)2.

Annotated Code of Maryland

(1988 Volume and 1989 Supplement)

BY repealing and reenacting, with amendments,

Article – Tax – Property

Section 7-401, 9-312(c)(1), and 9-313(a)(4) and (5) and (b)

Annotated Code of Maryland

(1986 Volume and 1989 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

**Article – Tax – General**

10-208.

(j) (1) The subtraction under subsection (a) of this section includes unreimbursed automobile travel expenses for volunteer service:

(i) to a nonprofit volunteer fire company;

(ii) to an organization whose principal purpose is to provide medical, health, or nutritional care and to which a contribution is deductible under § 170 of the Internal Revenue Code; or

(iii) to provide assistance, other than transportation, to a handicapped individual, as defined under § 190 of the Internal Revenue Code, who is enrolled as a student in a community college of the State.

(2) The [total] amount of the travel expenses under paragraph (1) of this subsection [may not exceed the amount of] SHALL BE: