

WILLIAM DONALD SCHAEFER, Governor

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

Article - Tax - General

10-208.

(a) In addition to the modification under § 10-207 of this subtitle, the amounts 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.

May 29, 1990

The Honorable Thomas V. Mike Miller, Jr.
President of the Senate
State House
Annapolis, Maryland 21401

Dear Mr. President:

In accordance with Article II, Section 17 of the Maryland Constitution, I have today vetoed Senate Bill 545.

This bill authorizes the Maryland Home Improvement Commission to refer to the Central Collection Unit of the Maryland Tax Refund Intercept Program any debt owed to the Commission by a contractor who has been in arrears with reimbursement payments for at least one year. The bill made one other change as well.