

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1990.

Approved April 24, 1990.

CHAPTER 163
(House Bill 439)

AN ACT concerning

Income Tax – Individual – Abatement of Tax

FOR the purpose of providing for the abatement of income tax for certain individuals who die as a result of certain military or terroristic activities outside the United States; providing for the periods for which the abatement of tax is applicable; providing for refunds and certain restrictions of assessments to conform to federal law; making this Act an emergency measure; and generally relating to the abatement of income tax.

BY repealing and reenacting, with amendments,

Article – Tax – General

Section 13-908

Annotated Code of Maryland

(1988 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

13-908.

(A) If the tax collector determines that collection of financial institution franchise tax or income tax is not warranted because of the administration and collection costs involved, the tax collector may abate the tax or any interest, penalties or charges relative to the tax.

(B) (1) THE INCOME TAX IMPOSED UNDER THIS ARTICLE SHALL BE ABATED IN THE CASE OF ANY INDIVIDUAL:

(I) WHO DIES WHILE IN ACTIVE SERVICE AS A MEMBER OF THE ARMED FORCES OF THE UNITED STATES, IF SUCH DEATH OCCURS WHILE SERVING IN A COMBAT ZONE OR AS A RESULT OF WOUNDS, DISEASE, OR INJURY INCURRED WHILE SO SERVING; OR

(II) WHO DIES WHILE A MILITARY OR CIVILIAN EMPLOYEE OF THE UNITED STATES, IF SUCH DEATH OCCURS AS A RESULT OF WOUNDS OR INJURY INCURRED WHILE THE INDIVIDUAL