

~~SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That if a taxpayer has paid income tax imposed under Article 81 of the Code with respect to amounts received by the taxpayer as a subsistence allowance as a member of the Maryland State Police force, and if the taxpayer has not received a refund of the tax so paid, the taxpayer may, in accordance with this Act, claim a refund for the amount of income tax paid with respect to the subsistence allowance.~~

~~SECTION 2. AND BE IT FURTHER ENACTED, That the refund shall be based on:~~

~~(1) A maximum of \$5 per day of subsistence allowances; and~~

~~(2) The maximum marginal bracket at which the income tax was paid.~~

~~SECTION 3. AND BE IT FURTHER ENACTED, That the period of limitations prescribed in Article 81, § 310(b) of the Code does not apply to refund claims filed under this Act and on or before June 30, 1984.~~

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 280(c)(12) and (13)
Annotated Code of Maryland
(1980 Replacement Volume and 1981 Supplement)

BY adding to

Article 81 - Revenue and Taxes
Section 280(c)(14)
Annotated Code of Maryland
(1980 Replacement Volume and 1981 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland read(s) as follows:

Article 81 - Revenue and Taxes

280.

(c) There shall be subtracted from federal adjusted gross income: