

BY repealing and reenacting, without amendments,

Article – Tax – General

Section 10–207(a)

Annotated Code of Maryland

(2004 Replacement Volume and 2005 Supplement)

BY repealing and reenacting, with amendments,

Article – Tax – General

Section 10–207(q) ~~and, and 10–209, and 10–211~~

Annotated Code of Maryland

(2004 Replacement Volume and 2005 Supplement)

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

Article – Tax – General

10–207.

(a) To the extent included in federal adjusted gross income, the amounts under this section are subtracted from the federal adjusted gross income of a resident to determine Maryland adjusted gross income.

(q) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED

(II) “MILITARY SERVICE” MEANS

1 INDUCTION INTO THE ARMED FORCES OF THE UNITED STATES FOR TRAINING AND SERVICE UNDER THE SELECTIVE TRAINING AND SERVICE ACT OF 1940 OR A SUBSEQUENT ACT OF A SIMILAR NATURE,

2 MEMBERSHIP IN A RESERVE COMPONENT OF THE ARMED FORCES OF THE UNITED STATES,

3 MEMBERSHIP IN AN ACTIVE COMPONENT OF THE ARMED FORCES OF THE UNITED STATES,

4 MEMBERSHIP IN THE MARYLAND NATIONAL GUARD; OR

5 WITH RESPECT TO A PERSON SEPARATED FROM EMPLOYMENT ON OR AFTER JULY 1, 1991, ACTIVE DUTY WITH THE COMMISSIONED CORPS OF THE PUBLIC HEALTH SERVICE, THE NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, OR THE COAST AND GEODETIC SURVEY

(III) “MILITARY RETIREMENT INCOME” MEANS RETIREMENT INCOME RECEIVED AS A RESULT OF MILITARY SERVICE

(2) ~~{The} EXCEPT AS PROVIDED IN PARAGRAPH (3) OF THIS SUBSECTION, THE~~ subtraction under subsection (a) of this section includes ~~£~~