

2.---BE---IMPLEMENTED---BY---A---REDUCTION,---EQUAL TO---THE---AMOUNT---OF---THE---PICKUP,---OF---THE---COMPENSATION---OF---EACH---MEMBER REQUIRED---TO---MAKE---CONTRIBUTIONS---TO---THE---ANNUITY---SAVINGS---FUND---UNDER THIS---SUBSECTION---AND---MAY---NOT---BE---INCLUDED---AS---GROSS---INCOME---OF---THE MEMBER---UNTIL---THE---PICKUP---AMOUNTS---ARE---DISTRIBUTED---OR---MADE---AVAILABLE TO---THE---MEMBER,;

3.---BE---PAID---BY---THE---STATE---OR---OTHER---EMPLOYER FROM---THE---SAME---SOURCE---OF---FUNDS---USED---IN---PAYING---COMPENSATION---TO---THE MEMBER,;---AND

4.---BE---TREATED---FOR---ALL---PURPOSES---OF---THIS ARTICLE---IN---THE---SAME---MANNER---AND---TO---THE---SAME---EXTENT---AS CONTRIBUTIONS---MADE---BY---A---MEMBER---PRIOR---TO---JULY---17,---1986.;

Article-81---Revenue-and-Taxes

280.;

(b)---There---shall---be---added---to---federal---adjusted---gross---income:;

(7)---The---deduction---for---two-earner---married---couples---as claimed---and---allowed---under---§-62---of---the---Internal---Revenue---Code,;---as amended---from---time---to---time,;---{and}

(8)---The---amount---of---the---credit---claimed---under---§-290(c) of---this---subtitle,;---if---the---credit---is---based---upon---taxes---paid---by---an "S"---corporation---to---a---state---which---does---not---recognize---federal---"S" corporation---tax---treatment,;---AND

(9)---THE---AMOUNT---OF---PICKUP---CONTRIBUTIONS---OF---A---MEMBER---OF A---STATE---RETIREMENT---OR---PENSION---SYSTEM.;

(i)---PROVIDED---FOR---UNDER---ARTICLE---73B,;---§-14(i)(h),; §-57(b)(i)(ii),;---§-89(i)(f),;---§-122(i)(f),;---OR---§-150(i)(f)---OF---THE CODE---OR---ARTICLE---88B,;---§-56(i)(g)---OF---THE---CODE,;---AND

(ii)---EXCLUDED---FROM---FEDERAL---ADJUSTED---GROSS INCOME---UNDER---§-414(h)---OF---THE---INTERNAL---REVENUE---CODE.;

Article-88B---State-Police

49.;

The---following---words---and---phrases---as---used---in---this---subtitle, unless---a---different---meaning---is---plainly---required---by---the---context shall---have---the---following---meanings:

(13)---"Accumulated---contributions"---shall---mean---the---sum of---all---{the---amounts---deducted---from---the---compensation---of---a---member and}---REGULAR---CONTRIBUTIONS---OF---A---MEMBER---AND---PICKUP---CONTRIBUTIONS OF---A---MEMBER,;---PROVIDED---FOR---IN---§-56(i)(g),;---THAT---ARE---CREDITED---TO---HIS individual---account---in---the---Annuity---Savings---Fund,;---together---with regular---interest---thereon,;---as---provided---in---§-56---of---this---subtitle.;