

any distribution made under the plan to participants or beneficiaries of the plan; and

Article - Courts and Judicial Proceedings

5-106.

(i) A prosecution for an offense [under the Motor Vehicle Fuel Tax Law, Article 56, §§ 135 through 157 of this Code] ARISING UNDER THE TAX - GENERAL ARTICLE WITH RESPECT TO THE FINANCIAL INSTITUTION FRANCHISE, INCOME, OR MOTOR FUEL TAX shall be instituted within 3 years after THE DATE ON WHICH the offense was committed.

5-312.

(a) (3) "Athletic club" means a club organized and operated exclusively for recreational purposes, that is exempt from taxation under § 501(c)(7) of the Internal Revenue Code [of 1954].

(4) "Charitable organization" means an organization, institution, association, society, or corporation that is exempt from taxation under § 501(c)(3) of the Internal Revenue Code [of 1954].

(5) "Community association" means a nonprofit association, corporation, or other organization comprised of residents of a community, which is operated exclusively for the promotion of social welfare and general neighborhood improvement and enhancement, that is exempt from taxation under § 501(c)(4) of the Internal Revenue Code [of 1954].

Article - Education

18-1009.

(a) Except in the case of a loan made to the parent of a dependent undergraduate, graduate, or professional student or independent undergraduate student which will require payment to begin not later than 60 days after the date the loan is disbursed by the lender, the terms and conditions of any loan made or guaranteed by the Corporation may not require the borrower to begin repaying the loan earlier than 6 months or later than 1 year after he ceases to be a full-time or part-time student at a college or vocational school. The Board may establish different grace periods for loans made under different conditions as prescribed by the Secretary. However, the Board may provide by rule or regulation that repayment may be deferred under certain conditions. Deferment is authorized during periods when a borrower is engaged in one of the following activities: