

THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES PAYMENT FOR RELOCATION AND ASSISTANCE UNDER TITLE 12, SUBTITLE 2 OF THE REAL PROPERTY ARTICLE.

(T) STATE OR LOCAL INCOME TAX REFUNDS.

THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES A REFUND OF TAX ON INCOME RECEIVED FROM A STATE OR A POLITICAL SUBDIVISION OF A STATE.

(U) STATE TAX EXEMPT INCOME.

THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES ANY INCOME THAT FEDERAL LAW OR TREATY EXEMPTS FROM A STATE BUT NOT FEDERAL TAX ON INCOME.

(V) VOLUNTEER TRAVEL EXPENSES.

(1) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES UNREIMBURSED AUTOMOBILE TRAVEL EXPENSES FOR VOLUNTEER SERVICE:

(I) TO A NONPROFIT VOLUNTEER FIRE COMPANY;

(II) TO AN ORGANIZATION WHOSE PRINCIPAL PURPOSE IS TO PROVIDE MEDICAL, HEALTH, OR NUTRITIONAL CARE AND TO WHICH A CONTRIBUTION IS DEDUCTIBLE UNDER § 170 OF THE INTERNAL REVENUE CODE; OR

(III) TO PROVIDE ASSISTANCE, OTHER THAN TRANSPORTATION, TO A HANDICAPPED INDIVIDUAL, AS DEFINED UNDER § 190 OF THE INTERNAL REVENUE CODE, WHO IS ENROLLED AS A STUDENT IN A COMMUNITY COLLEGE OF THE STATE.

(2) THE TOTAL AMOUNT OF THE TRAVEL EXPENSES UNDER PARAGRAPH (1) OF THIS SUBSECTION MAY NOT EXCEED THE AMOUNT OF UNREIMBURSED AUTOMOBILE TRAVEL EXPENSES THAT ARE ALLOWED UNDER § 170 OF THE INTERNAL REVENUE CODE AND ARE NOT CLAIMED AS AN ITEMIZED DEDUCTION FOR THE SAME ORGANIZATION ON THE FEDERAL TAX RETURN.

(W) WAGE EXPENSES FOR TARGETED JOBS.

THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES THE AMOUNT OF WAGES PAID FOR WHICH A DEDUCTION IS NOT ALLOWED UNDER § 280C(A) OF THE INTERNAL REVENUE CODE, NOT EXCEEDING THE CREDIT ALLOWED FOR TARGETED JOBS UNDER § 51 OF THE INTERNAL REVENUE CODE.

REVISOR'S NOTE: This section is new language that in part is added to incorporate the substance of the income tax exception for relocation and assistance payments in the first sentence of RP § 12-211 and in part is derived without substantive change from former Art. 81, § 280(c)(1), (2), (4) through (8), and (11)