

through (23), § 281A, and, as they related to Maryland adjusted gross income, §§ 280E, 280D(b) and the introductory language of (a), and the second clause of § 12G-12(a).

The introductory language of subsection (a) of this section, "[t]o the extent included in federal adjusted gross income", is added as a general limitation. Accordingly, former, similar references that applied to specific subtractions in subsections (f), (i), (j), (n), (p), (q), and (t) of this section are deleted as unnecessary.

In subsection (a) of this section, the phrase "to determine Maryland adjusted gross income" is added to state expressly that which only was implied in the former law -- i.e., the purpose of the subtraction.

In subsection (b) of this section, the reference to "reasonable and necessary adoption fees, court costs, attorney fees, and other expenses" and the description of a "child with a special need" are substituted for the former, obsolete reference to "§ 222 of the Internal Revenue Code", which the federal Tax Reform Act of 1986 repealed.

In subsection (d)(2) and (3) of this section, the word "taxpayer" is used, although it generally is avoided throughout this article. In this instance, however, the subtraction allowed individuals under subsection (d) of this section also is allowed, by cross-reference, to corporations, under § 10-307(g)(1) of this title. Therefore, the Tax - General Article Review Committee felt that use of the term "taxpayer" would cause less confusion.

In subsection (e) of this section, the reference to the dollar limit "under § 21(c) of the Internal Revenue Code and determined without reference to the percentage limitation of § 21(a)(2) of the Internal Revenue Code" is substituted for the former, inaccurate reference to limitations allowed "under § 44A of the Internal Revenue Code ... subject to the dollar limit imposed by that section", for clarity.

Also in subsection (e) of this section, the former words "determined and calculated as employment-related expenses" are deleted as surplusage.

In subsection (1) of this section, the former reference to specific transactions that give rise to income is deleted as unnecessary in light of the subtraction of any income from any transaction involving securities, shares of capital stock, or evidence of indebtedness of the Development Credit Corporation of Maryland.