

In subsection (m)(1) and (2) of this section, the reference to a retirement "account" is substituted for the former references to a "plan", for clarity.

In subsection (m)(1) of this section, the reference to a Keogh Plan under "Subchapter D of the Internal Revenue Code" is substituted for the former reference to the "Self-Employed Individuals Tax Retirement Act of 1962, Public Law 82-792, as amended", for clarity.

In subsection (m)(2)(i) of this section, the reference to Keogh funds "contributed by an individual before 1967" is added to identify the money clearly. Before Maryland adopted the federal income tax law in 1967, contributions to a Keogh Plan were taxed before being deposited in the Plan. Since 1967, similar contributions have not been taxed before contribution. Since the law currently taxes similar contributions when they are withdrawn, this subtraction avoids double taxation of pre-1967 contributions.

Also in subsection (m)(2)(i) of this section, the reference to a contribution for which "the individual was not allowed a deduction" is substituted for the former reference to a contribution "on which State income taxes were paid under the applicable State law", to identify clearly the allowable source of the contribution.

In subsection (m)(2)(ii) of this section, the phrase "under the applicable State law" is deleted as surplusage.

In subsection (t) of this section, the defined term "state" is substituted for the former references to "the State of Maryland", "any other state", and "the District of Columbia", for brevity.

In subsection (v)(2) of this section, the former reference to calculations "based upon the standard mileage rate provided in § 162 of the Internal Revenue Code" is deleted as included in the reference to "expenses ... allowed under § 170 of the Internal Revenue Code", since recent amendments to the Internal Revenue Code state a mileage rate in § 170(f).

In subsection (w) of this section, the cross-reference to "§ 51 of the Internal Revenue Code" is added for clarity.

Also in subsection (w) of this section, the reference to "§ 280C(a) of the Internal Revenue Code" is substituted for the former, erroneous reference to "§ 28C(a)".