(I) THE NUMERATOR OF WHICH IS THE NUMBER OF CALENDAR YEARS OF ACTIVE PARTICIPATION BY THE EMPLOYEE IN THE PLAN BEFORE JANUARY 1, 1974; AND

(II) THE DENOMINATOR OF WHICH IS THE NUMBER OF CALENDAR YEARS OF ACTIVE PARTICIPATION BY THE EMPLOYEE IN THE PLAN.

SECTION 3. AND BE IT FURTHER ENACTED, That Section 1 of this Act shall take effect July 1, 1988 for all taxable years beginning after December 31, 1986 and shall remain effective through December 31, 1988. On January 1, 1989, and with no further action required by the General Assembly, Section 1 of this Act shall be abrogated and of no further force and effect, so that the provisions added by Section 1 are repealed in accordance with Chapter (S.B. 2), of the Acts of the General Assembly of 1988.

SECTION 4. AND BE IT FURTHER ENACTED, That Section 2 of this Act shall take effect January 1, 1989 for all taxable years beginning after December 31, 1986.

Approved May 27, 1988.

CHAPTER 555

(Senate Bill 137)

AN ACT concerning

Immunity for School Staff

FOR the purpose of providing certain individuals with immunity from civil liability for making certain reports, if the individual has reasonable grounds to suspect that a student is under the influence of, in possession of, or involved in the illegal sale or distribution of alcoholic beverages or a controlled dangerous substance; and making certain technical changes.

BY repealing and reenacting, with amendments,

Article - Education Section 6-109 Annotated Code of Maryland (1985 Replacement Volume and 1987 Supplement)