

SECTION 3. AND BE IT FURTHER ENACTED, That Section 1 of this Act shall take effect December 1, 1988 and Section 2 of this Act shall take effect July-1 November 1, 1988.

Approved May 27, 1988.

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CHAPTER 704

(House Bill 971)

AN ACT concerning

Maryland-National Capital Park and Planning Commission -  
Police Officers - Disability Benefits  
PG/MC 7-88

FOR the purpose of providing that certain disability payments made to a police officer employed by the Maryland-National Capital Park and Planning Commission shall be considered as in the nature of workers' compensation that is in-addition to--and independent of any payment under the Workers' Compensation Law; providing for the construction of this Act; and generally relating to disability benefits of police officers employed by the Maryland-National Capital Park and Planning Commission.

BY repealing and reenacting, with amendments,

Article 28 - Maryland-National Capital Park and Planning Commission  
Section 2-111  
Annotated Code of Maryland  
(1986 Replacement Volume and 1987 Supplement)

Preamble

WHEREAS, Under Section 104(a)(1) of the Internal Revenue Code, workers' compensation is excludable from gross income; and

WHEREAS, In the past, disability benefits paid by the Maryland-National Capital Park and Planning Commission to its police officers have been considered as workers' compensation, and excludable from gross income under Section 104(a)(1) of the Internal Revenue Code (Workmen's Compensation); and

WHEREAS, The enactment of this Act would ensure that Maryland-National Capital Park and Planning Commission police officer disability benefits continue to be excludable from gross income under Section 104(a)(1) of the Internal Revenue Code (Workmen's Compensation); now, therefore,