## LAWS OF MARYLAND

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1988.

Approved May 27, 1988.

CHAPTER 756

(Senate Bill 231)

AN ACT concerning

Income Tax - Length of Service Award Payments - Subtraction Modification

FOR the purpose of providing, for Maryland income tax purposes, a subtraction from federal adjusted gross income for payments received by under certain fire, rescue, or ambulance personnel from-certain length of service award programs; providing for the applicability of this Act; providing for a delayed effective date; providing for corrections to certain references to provisions that are renumbered by this Act; and generally relating to a subtraction modification for certain length of service award payments for Maryland income tax purposes.

## BY renumbering

Article - Tax - General
Section 10-207(n) through (w), respectively
to be Section 10-207(o) through (x), respectively
Annotated Code of Maryland
(As enacted by Chapter \_\_\_\_\_ (S.B. 1) of the
Acts of the General Assembly of 1988)

BY adding to

Article - Tax - General
Section 10-207(n)
Annotated Code of Maryland
(As enacted by Chapter \_\_\_\_ (S.B. 1) of the
Acts of the General Assembly of 1988)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section(s) 10-207(n) through (w), respectively, of Article - Tax - General of the Annotated Code of Maryland (as enacted by Chapter \_\_\_\_\_ (S.B. 1) of the Acts of the General Assembly of 1988) be renumbered to be Section(s) 10-207(o) through (x), respectively.