

BY adding to

Article - Tax - General  
Section 10-207(q-1)  
Annotated Code of Maryland  
(1988 Volume)

BY repealing and reenacting, without amendments,

Article - Tax - General  
Section 10-207(a)  
Annotated Code of Maryland  
(As enacted by Chapter (H.B. 229) of the  
Acts of the General Assembly of 1989)

BY adding to

Article - Tax - General  
Section 10-207(q)  
Annotated Code of Maryland  
(As enacted by Chapter (H.B. 229) of the  
Acts of the General Assembly of 1989)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article - Tax - General

10-207.

(a) To the extent included in federal adjusted gross income, the amounts under this section are subtracted from the federal adjusted gross income of an individual to determine Maryland adjusted gross income.

(Q-1) (1) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES THE FIRST \$15,000 OF MILITARY PAY THAT IS:

(1) RECEIVED BY AN INDIVIDUAL WHO IS IN ACTIVE SERVICE OF ANY BRANCH OF THE ARMED FORCES; AND

(2) ATTRIBUTABLE TO MILITARY SERVICE OF THE INDIVIDUAL OUTSIDE THE UNITED STATES.

(2) THE AMOUNT OF THE SUBTRACTION UNDER PARAGRAPH (1) OF THIS SUBSECTION:

(1) IS REDUCED DOLLAR FOR DOLLAR IN THE AMOUNT BY WHICH MILITARY PAY RECEIVED BY THE INDIVIDUAL EXCEEDS \$15,000; AND