

(2) A TAX OF 5% OF THE AMOUNT OF MARYLAND TAXABLE INCOME IN EXCESS OF THE AMOUNT TO WHICH THE TAX RATES ARE APPLIED UNDER ITEM (1) OF THIS SECTION.

(B) FOR PURPOSES OF THE COUNTY INCOME TAX:

(1) THE COUNTY TAX RATE SHALL BE APPLIED TO THE STATE INCOME TAX AS LIMITED UNDER THIS SECTION; AND

(2) THE LIMITATION UNDER § 10-106(D) OF THIS TITLE DOES NOT APPLY TO THE COUNTY INCOME TAX RATE APPLIED TO THE STATE INCOME TAX IMPOSED ON THE AMOUNT OF THE ADDITION MODIFICATION UNDER § 10-204(D) OF THIS TITLE.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1993, and shall be applicable to all taxable years beginning after December 31, 1991 but before January 1, ~~1995~~ 1993. For a taxable year beginning in 1992, an individual whose Maryland taxable income included an addition for a lump-sum distribution under § 10-204(d) of the Tax - General Article and was subject to the maximum marginal State income tax rate of 6% may file an amended return and claim a refund for any State and county income taxes paid in excess of the tax as required under this Act. This Act shall remain in effect for a period of one and one-half years and at the end of December 31, 1994, with no further action required by the General Assembly, this Act shall be abrogated and of no further force and effect.

Approved May 11, 1993.

CHAPTER 366

(House Bill 1207)

AN ACT concerning

Child Support - Awards

FOR the purpose of requiring the court for certain pleadings to make child support awards for a period of time that begins with the filing of the pleading that requests the child support under certain circumstances; requiring the court to give credit for certain child support payments under certain circumstances; and generally relating to child support awards.

BY repealing and reenacting, with amendments,
Article - Family Law
Section 12-101
Annotated Code of Maryland
(1991 Replacement Volume and 1992 Supplement)

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