

(3) A statement that the group master policy or contract determines governing contractual provisions; AND

(4) A STATEMENT AS TO WHETHER THE POLICY IS APPROVED UNDER THE MARYLAND PARTNERSHIP FOR LONG-TERM CARE PROGRAM UNDER TITLE 15, SUBTITLE 4 OF THE HEALTH - GENERAL ARTICLE.

~~SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:~~

~~Article Tax General~~

~~10-208.~~

~~(a) In addition to the modification under § 10-207 of this subtitle, the amounts under this section are subtracted from the federal adjusted gross income of a resident to determine Maryland adjusted gross income.~~

~~(1-3) (1) EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS SUBSECTION, THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES THE AMOUNTS PAID BY AN INDIVIDUAL OR BY AN EMPLOYER ON BEHALF OF THE INDIVIDUAL AS PREMIUMS FOR LONG-TERM CARE INSURANCE.~~

~~(2) (1) THE SUBTRACTION ALLOWED UNDER THIS SECTION DOES NOT INCLUDE AMOUNTS PAID BY AN INDIVIDUAL'S EMPLOYER ON BEHALF OF THE INDIVIDUAL UNLESS THOSE AMOUNTS ARE INCLUDED IN THE INDIVIDUAL'S FEDERAL ADJUSTED GROSS INCOME.~~

~~(H) IF AN INDIVIDUAL ELECTS TO ITEMIZE DEDUCTIONS, THE SUBTRACTION UNDER THIS SUBSECTION MAY NOT EXCEED 7.5% OF THE INDIVIDUAL'S FEDERAL ADJUSTED GROSS INCOME.~~

~~SECTION 3. AND BE IT FURTHER ENACTED, That Section 2 of this Act shall take effect July 1, 1993 and shall be applicable to all taxable years beginning after December 31, 1992.~~

SECTION 2, ~~4,~~ 2. AND BE IT FURTHER ENACTED, That the Department of Health and Mental Hygiene shall apply to the Secretary of Health and Human Services or the Health Care Financing Administration for the Medicaid waivers necessary to implement the provisions of this Act.

SECTION 3, ~~5,~~ 3. AND BE IT FURTHER ENACTED, That, ~~except as provided in Section 3 of this Act,~~ this Act shall take effect October 1, 1993.

Approved May 27, 1993.