Occurred: Ch. 10, Acts of 1993. Correction by the Michie Company in the 1993 Volume of the State Personnel and Pensions Article is validated by this Act.

12-101.

- (b) (2) If a position for which an emergency appointment is made cannot otherwise be filled when the period of the emergency appointment ends, the Secretary may extend the appointment for the duration of:
- (ii) any [nationally-declared] NATIONALLY DECLARED emergency; or
- (iii) after a war or [nationally-declared] NATIONALLY DECLARED emergency has ended, any period for which the Secretary, with approval of the Governor, finds that an emergency still exists.

DRAFTER'S NOTE:

Error: Extraneous hyphens in § 12-101(b)(2)(ii) and (iii) of the State Personnel and Pensions Article.

Occurred: Ch. 10, Acts of 1993.

Article - Tax - General

10-104.

The income tax does not apply to the income of:

- (2) except as provided in §§ [10-203(2)] 10-101(C-1)(3) and 10-304(2) of this title, an organization that is exempt from taxation under § 408(e)(1) or § 501 of the Internal Revenue Code;
- (8) except as provided in § 10-304(4) of this title, an investment conduit or a special exempt ENTITY; or

DRAFTER'S NOTE:

Error: Erroneous cross-reference in $\S 10-104(2)$ and omitted word in $\S 10-104(8)$ of the Tax - General Article.

Occurred: Erroneous cross-reference in § 10-104(2) occurred as a result of Ch.1, Acts of the First Special Session of 1992, which amended § 10-203 and added § 10-101(c-1) of the Tax - General Article. Omitted word in § 10-104(8) occurred in Ch. 536, Acts of 1992.

10 - 208.

(i-2) (1) Except as provided in paragraph (2) of this subsection, the subtraction under subsection (a) of this section includes the gross income of a child included in a parent's gross income under $[\S 1(i)(7)] \S 1(G)(7)$ of the Internal Revenue Code.