

(2) The subtraction under paragraph (1) of this subsection does not apply for any child who, under § 10-805(b) of this title:

(i) is required to file an income tax return for the taxable year; or

(ii) would have been required to file an income tax return for the taxable year if the parent had not elected the application of [§ 1(i)(7)] § 1(G)(7) of the Internal Revenue Code.

DRAFTER'S NOTE:

Error: ~~Erroneous references to Internal Revenue Code in § 10-208(i-2) of the Tax - General Article.~~

Occurred: As a result of § 11101(d)(2) of Pub. L. No. 101-508 (Omnibus Budget Reconciliation Act of 1990), which redesignated § 1(i) of the Internal Revenue Code as § 1(g).

10-819.

(b) (2) If the limited liability company is taxable as a corporation under CHAPTER 1, Subchapter C of the Internal Revenue Code, it shall file a corporate tax return.

DRAFTER'S NOTE:

Error: Incomplete reference to the Internal Revenue Code in § 10-819(b)(2) of the Tax - General Article.

Occurred: Ch. 536, Acts of 1992.

11-209.

(c) (1) The sales and use tax does not apply to a transfer of tangible personal property:

(i) under a reorganization within the meaning of § 368(a) [, § 371, or § 374] of the Internal Revenue Code;

DRAFTER'S NOTE:

Error: Obsolete reference to Internal Revenue Code in § 11-209(c)(1)(i) of the Tax - General Article.

Occurred: As a result of § 11801(a)(19) of Pub. L. No. 101-508 (Omnibus Budget Reconciliation Act of 1990), which repealed §§ 370 through 374 of the Internal Revenue Code.