

(i) That the average adult applying contemporary community standards would find that the work, taken as a whole, appeals to the prurient interest;

(ii) That the work depicts the sexual conduct specified in subsection (a) of this section in a way that is patently offensive to prevailing standards in the adult community as a whole with respect to what is suitable material; and

(iii) That the work, taken as a whole, lacks serious literary, scientific, educational, artistic, or political value.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 1995.

Approved May 9, 1995.

CHAPTER 134

(Senate Bill 25)

AN ACT concerning

Income Tax – Limitation Period for Refund Claims Attributable to Payment of Tax to Another State

FOR the purpose of altering the limitation period for filing a claim for refund or credit for overpayment of income tax based on payment of tax to another state under certain circumstances; and providing for the retroactive application of this Act.

BY repealing and reenacting, without amendments,

Article – Tax – General

Section 10-703(a) and 13-1104(a)

Annotated Code of Maryland

(1988 Volume and 1994 Supplement)

BY adding to

Article – Tax – General

Section 13-1104(i)

Annotated Code of Maryland

(1988 Volume and 1994 Supplement)

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