

(4) TO QUALIFY FOR THE SUBTRACTION MODIFICATION UNDER THIS SUBSECTION, AN INDIVIDUAL SHALL ATTACH TO THE INDIVIDUAL'S INCOME TAX RETURN A COPY OF THE REPORT PROVIDED BY THE ORGANIZATION UNDER PARAGRAPH (3) OF THIS SUBSECTION.

(5) ON OR BEFORE OCTOBER 1 OF EACH YEAR, THE MARYLAND STATE FIREMEN'S ASSOCIATION SHALL SUBMIT TO THE DEPARTMENT OF PUBLIC SAFETY AND CORRECTIONAL SERVICES AND THE OFFICE OF THE COMPTROLLER A REPORT STATING THE PARTICIPATION IN THE POINT SYSTEM BY THE VARIOUS LOCAL SUBDIVISIONS WITH THE NAMES AND SOCIAL SECURITY NUMBERS OF INDIVIDUALS WHO QUALIFIED FOR THE SUBTRACTION MODIFICATION UNDER THIS SUBSECTION FOR THE PRECEDING TAXABLE YEAR.

(6) (I) A PERSON MAY NOT KNOWINGLY MAKE OR CAUSE ANY FALSE STATEMENT OR REPORT TO BE MADE IN ANY APPLICATION OR IN ANY DOCUMENT REQUIRED UNDER THIS SUBSECTION.

(II) ANY PERSON WHO VIOLATES OR ATTEMPTS TO VIOLATE ANY PROVISION OF SUBPARAGRAPH (I) OF THIS PARAGRAPH SHALL BE SUBJECT TO A FINE OF \$1,000.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1995 and shall be applicable to all taxable years beginning after December 31, 1995.

Approved May 25, 1995.

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**CHAPTER 509**

**(Senate Bill 150)**

AN ACT concerning

**Alcoholic Beverages – Baltimore City  
(Beer Festival License)**

FOR the purpose of creating in Baltimore City a Beer Festival License; specifying the qualifications for applicants; specifying provisions for the new license; adding a new subtitle; providing for an effective date; and generally relating to a new Beer Festival License in Baltimore City.

BY adding to

Article 2B – Alcoholic Beverages

Section 8-801 to be under the new subtitle "Subtitle 8. Beer Festivals"

Annotated Code of Maryland

(1994 Replacement Volume)

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