

(I) WAS THE FIRST RECIPIENT OF THE ASSETS DESCRIBED IN PARAGRAPH (2)(I) OF THIS SUBSECTION AFTER THEIR RECOVERY; AND

(II) WAS:

1. A HOLOCAUST VICTIM; OR
2. A SPOUSE OR DESCENDANT OF A HOLOCAUST VICTIM.

10-207.

(a) To the extent included in federal adjusted gross income, the amounts under this section are subtracted from the federal adjusted gross income of a resident to determine Maryland adjusted gross income.

(T) (1) (I) IN THIS SUBSECTION; THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(II) "HOLOCAUST VICTIM" MEANS AN INDIVIDUAL WHO DIED OR LOST PROPERTY AS A RESULT OF DISCRIMINATORY LAWS, POLICIES, OR ACTIONS TARGETED AGAINST DISCRETE GROUPS OF INDIVIDUALS BASED ON RACE, RELIGION, ETHNICITY, SEXUAL ORIENTATION, OR NATIONAL ORIGIN, WHETHER OR NOT THE INDIVIDUAL WAS ACTUALLY A MEMBER OF ANY OF THOSE GROUPS, OR BECAUSE THE INDIVIDUAL ASSISTED OR ALLEGEDLY ASSISTED ANY OF THOSE GROUPS, BETWEEN JANUARY 1, 1929 AND DECEMBER 31, 1945, IN THE COUNTRY OF NAZI GERMANY, AREAS OCCUPIED BY NAZI GERMANY, THOSE EUROPEAN COUNTRIES ALLIED WITH NAZI GERMANY, AREAS OCCUPIED BY THOSE EUROPEAN COUNTRIES ALLIED WITH NAZI GERMANY, OR ANY OTHER NEUTRAL EUROPEAN COUNTRY OR AREA IN EUROPE UNDER THE INFLUENCE OR THREAT OF INVASION BY NAZI GERMANY OR BY ANY EUROPEAN COUNTRY ALLIED WITH OR OCCUPIED BY NAZI GERMANY.

(III) "NAZI GERMANY" MEANS:

1. FOR THE PERIOD FROM 1929 TO 1933, THE REPUBLIC OF GERMANY, COMMONLY REFERRED TO AS THE WEIMAR REPUBLIC; AND

2. FOR THE PERIOD FROM 1933 THROUGH 1945, DEUTSCHE REICH.

(2) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES:

(I) INCOME OF AN INDIVIDUAL RELATED TO TANGIBLE OR INTANGIBLE PROPERTY THAT WAS SEIZED, MISAPPROPRIATED, OR LOST AS A RESULT OF THE ACTIONS OR POLICIES OF NAZI GERMANY TOWARD A HOLOCAUST VICTIM; AND

(II) AMOUNTS RECEIVED BY AN INDIVIDUAL AS REPARATIONS OR RESTITUTION FOR THE LOSS OF LIBERTY OR DAMAGE TO THE HEALTH OF THE INDIVIDUAL BECAUSE THE INDIVIDUAL IS:

1. A HOLOCAUST VICTIM; OR