

(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 ~~OR THE UNITED STATES COAST GUARD AUXILIARY~~ 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, 1999 and shall be applicable to all taxable years beginning after December 31, 1998.

Approved May 13, 1999.

CHAPTER 376

(Senate Bill 672)

AN ACT concerning

State Board of Dental Examiners

FOR the purpose of specifying that a waiver of education qualifications applies only to a limited license to practice dentistry; expanding the grounds for disciplinary action by the State Board of Dental Examiners; ~~increasing the maximum monetary penalty that the Board may impose; providing for a limited waiver for a teacher's license;~~ altering the recognition of specialties by the Board; and generally relating to the State Board of Dental Examiners and the practice of dentistry.

BY repealing and reenacting, with amendments,

Article - Health Occupations

Section ~~4-303(a)~~ 4-303, 4-315(a)(16), (29), and (30) and (b)(3), (15), and (16);
and ~~4-317(a)~~

Annotated Code of Maryland

(1994 Replacement Volume and 1998 Supplement)

BY repealing

Article - Health Occupations