

~~AND 10-701.1 OF THIS SUBTITLE BUT AFTER APPLICATION OF THE OTHER CREDITS UNDER THIS SUBTITLE, AN INDIVIDUAL MAY CLAIM A REFUND OF THE EXCESS CREDIT.~~

(E) THE CREDIT ALLOWED UNDER THIS SECTION DOES NOT AFFECT THE TREATMENT UNDER THIS TITLE OF ANY DEDUCTION OR EXCLUSION ALLOWED UNDER THIS TITLE OR ALLOWED FOR FEDERAL INCOME TAX PURPOSES FOR EXPENSES PAID BY THE INDIVIDUAL FOR THE CARE OF A QUALIFYING INDIVIDUAL.

~~10-809.~~

~~If an individual is not required to file an income tax return under § 10-805, [§ 10-806] § 10-806, or § 10-812 of this subtitle, the individual:~~

- ~~(1) is not liable for income tax, and~~
- ~~(2) may file an income tax return to claim a refund of the income tax withheld or estimated income tax paid or a refund under § 10-704 OR § 10-712 of this title.~~

SECTION 2: AND IT BE FURTHER ENACTED, That the Office of the Comptroller shall conduct a study to examine the effectiveness of the tax credit program established under this Act in providing tax credits to individuals in need, including a demographic analysis of the individuals receiving the credits, the cost-effectiveness of the credits in reaching State goals, and the appropriateness of the levels of the tax credits. The Office of the Comptroller shall complete and present the findings of its study, in accordance with § 2-1246 of the State Government Article, to the House Committee on Ways and Means and the Senate Budget and Taxation Committee by December 1, 2001.

SECTION 2-3. 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, 1999.

Approved May 27, 1999.

CHAPTER 584

(House Bill 7)

AN ACT concerning

Income Tax - Credit for Child and Dependent Care and After-School Opportunity Expenses

FOR the purpose of allowing certain individuals having income not exceeding certain levels a credit against the State income tax for certain child and dependent care and after-school opportunity expenses paid by the individual; defining certain terms; ~~making the credit refundable under certain circumstances;~~ providing for the application of this Act; requiring the Office of the Comptroller to conduct a certain study and present the findings of the study to certain committees of the