

General Assembly; making a stylistic change; and generally relating to a credit against the State income tax for certain child and dependent care and after-school opportunity expenses.

BY repealing and reenacting, without amendments,

Article - Tax - General

Section 10-208(e)

Annotated Code of Maryland

(1997 Replacement Volume and 1998 Supplement)

BY adding to

Article - Tax - General

Section 10-712

Annotated Code of Maryland

(1997 Replacement Volume and 1998 Supplement)

~~BY repealing and reenacting, with amendments,~~

~~Article - Tax - General~~

~~Section 10-809~~

~~Annotated Code of Maryland~~

~~(1997 Replacement Volume and 1998 Supplement)~~

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

Article - Tax - General

10-208.

(e) The subtraction under subsection (a) of this section includes expenses for household and dependent care services not exceeding the dollar limit allowed under § 21(c) of the Internal Revenue Code and determined without reference to the percentage limitation in § 21(a)(2) of the Internal Revenue Code.

10-712.

(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

~~(2) "DEPENDENT CARE CREDIT" MEANS THE CREDIT ALLOWED FOR EXPENSES FOR HOUSEHOLD AND DEPENDENT CARE SERVICES UNDER § 21 OF THE INTERNAL REVENUE CODE.~~

(2) "FEDERAL CHILD AND DEPENDENT CARE CREDIT" MEANS THE CHILD AND DEPENDENT CARE CREDIT PROPERLY CLAIMED BY AN INDIVIDUAL FOR THE TAXABLE YEAR UNDER § 21 OF THE INTERNAL REVENUE CODE.

~~(3) "QUALIFYING AFTER SCHOOL OPPORTUNITY" MEANS A PROGRAM THAT~~