

(II) THE CREDIT HAS BEEN CLAIMED WITH RESPECT TO THAT INSURED INDIVIDUAL BY ANY TAXPAYER FOR ANY PRIOR TAXABLE YEAR.

(D) THE CREDIT ALLOWED UNDER THIS SECTION DOES NOT AFFECT THE TREATMENT UNDER THIS TITLE OF ANY DEDUCTION OR EXCLUSION ALLOWED FOR FEDERAL INCOME TAX PURPOSES FOR THE ELIGIBLE LONG-TERM CARE PREMIUMS PAID BY THE INDIVIDUAL.

(E) ON OR BEFORE DECEMBER 1, 2005 AND EACH DECEMBER 1 THEREAFTER, THE COMPTROLLER SHALL REPORT TO THE GOVERNOR AND, SUBJECT TO § 2-1246 OF THE STATE GOVERNMENT ARTICLE, TO THE GENERAL ASSEMBLY, REGARDING THE CREDIT ALLOWED UNDER THIS SECTION, INCLUDING:

(1) THE NUMBER OF INDIVIDUALS WHO HAVE CLAIMED THE CREDIT, THE AMOUNT ALLOWED AS CREDITS, AND THE ADDITIONAL NUMBER OF INDIVIDUALS COVERED BY LONG-TERM CARE INSURANCE AS A RESULT OF THE CREDIT; AND

(2) THE SAVINGS UNDER THE STATE'S MEDICAL ASSISTANCE PROGRAM AS A RESULT OF ADDITIONAL INDIVIDUALS BEING COVERED BY LONG-TERM CARE INSURANCE AS A RESULT OF THE CREDIT.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2000 and shall be applicable to all taxable years beginning after December 31, 1999.

Approved May 11, 2000.

CHAPTER 243

(Senate Bill 195)

AN ACT concerning

World War II Memorial Fund

FOR the purpose of requiring the Governor to include a certain amount in the State budget of a certain fiscal year to the Department of Veterans Affairs, to be donated by the Department to the World War II Memorial Fund; and generally relating to the World War II Memorial Fund.

Preamble

WHEREAS, Currently, there exists no national memorial dedicated to those United States citizens who served during World War II; and

WHEREAS, Sixteen million people served in the Armed Forces of the U.S. during World War II, including 250,000 residents of Maryland; and