

(II) UNDER § 10-208(O) OF THIS SUBTITLE FOR THE TAXABLE YEAR AND ALL PRIOR TAXABLE YEARS FOR CONTRIBUTIONS MADE BY A CONTRIBUTOR TO AN INVESTMENT ACCOUNT UNDER WHICH THE REFUND OR DISTRIBUTION IS RECEIVED.

~~(I) (1) IN THIS SUBSECTION, "INVESTMENT ACCOUNT", "QUALIFIED DESIGNATED BENEFICIARY", "CONTRIBUTOR", AND "QUALIFIED HIGHER EDUCATION EXPENSES" HAVE THE MEANINGS STATED IN § 18-19A-01 OF THE EDUCATION ARTICLE.~~

~~(2) THE ADDITION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES THE AMOUNT OF ANY DISTRIBUTION RECEIVED BY A CONTRIBUTOR IN THE TAXABLE YEAR FROM AN INVESTMENT ACCOUNT TO THE EXTENT THE DISTRIBUTION IS NOT USED ON BEHALF OF THE QUALIFIED DESIGNATED BENEFICIARY FOR QUALIFIED HIGHER EDUCATION EXPENSES.~~

~~(3) THE AMOUNT OF THE ADDITION REQUIRED UNDER THIS SUBSECTION SHALL BE REDUCED BY ANY AMOUNT INCLUDED IN THE CONTRIBUTOR'S FEDERAL ADJUSTED GROSS INCOME AS A RESULT OF THE DISTRIBUTION.~~

~~(4) THE CUMULATIVE AMOUNT OF THE ADDITION UNDER THIS SUBSECTION FOR THE TAXABLE YEAR AND ALL PRIOR TAXABLE YEARS MAY NOT EXCEED THE CUMULATIVE AMOUNT ALLOWED AS A SUBTRACTION UNDER § 10-208(O) OF THIS SUBTITLE FOR THE TAXABLE YEAR AND ALL PRIOR TAXABLE YEARS FOR THE CONTRIBUTOR'S CONTRIBUTIONS TO THE INVESTMENT ACCOUNT FROM WHICH THE DISTRIBUTION IS RECEIVED.~~

#### Article Tax General

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.

~~(s) (1) (I) In this subsection, "tuition" means the charges imposed by an institution of higher education for enrollment at the institution and includes registration and all fees required as a condition of enrollment~~ THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(II) "QUALIFIED BENEFICIARY" HAS THE MEANING STATED IN § 18-1901 OF THE EDUCATION ARTICLE.

(III) "QUALIFIED DESIGNATED BENEFICIARY" HAS THE MEANING STATED IN § 18-19A-01 OF THE EDUCATION ARTICLE.

(IV) "QUALIFIED HIGHER EDUCATION EXPENSES" HAS THE MEANING STATED IN § 529 OF THE INTERNAL REVENUE CODE.