

~~[(e)] (F)~~ 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.

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~~ December 31, 2000.

Approved May 18, 2000.

CHAPTER 521

(Senate Bill 354)

AN ACT concerning

Business Regulation – Registration of Service Station Dealers and Sale of Gasoline Products

FOR the purpose of extending to a certain date a conditional prohibition against the Comptroller of the State issuing a certificate of registration to a retail service station dealer who markets motor fuel through a retail service station that has been altered, enlarged, or structurally modified; altering the effective date of a certain provision of law that would require a producer, refiner, or wholesaler of motor fuel to extend voluntary allowances uniformly to all retail service station dealers supplied by the producer, refiner, or wholesaler; and generally relating to the sale of gasoline products.

BY repealing and reenacting, with amendments,
Article – Business Regulation
Section 10-304 and 10-312
Annotated Code of Maryland
(1998 Replacement Volume and 1999 Supplement)

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

Article – Business Regulation

10-304.

(a) The Comptroller may not issue a certificate of registration to a retail service station dealer who markets motor fuel through a retail service station altered, enlarged, or structurally modified after July 1, 1977, and before [October 1, 2000] OCTOBER 1, 2004, unless:

(1) the station contains an enclosed work area where the service of motor vehicles is offered to customers regardless of whether motor fuel is bought; and