

INDEX

| | Chapter | Page |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--------------|
| Meningococcal disease vaccination, required for student enrolled in institution of higher education, provisions added | 580 | 3046 |
| Impact Fees SEE Development Fees and Taxes | | |
| Incinerators SEE Refuse Disposal | | |
| Income Tax -- | | |
| Adoption expenses if child is a State resident, tax exemption increased | 517 | 2772 |
| Baltimore City - | | |
| Release of liens for unpaid city real property taxes to facilitate transfer of vacant property, provisions altered | 151 | 832 |
| Child and dependent care expenses, tax credit provisions altered . | 520 | 2778 |
| Disparity grants to counties, calculation and eligibility requirements, altered | 435 | 2400 |
| Earned income tax credit, acceleration of refund calculation change, and county authority to make credit refundable, provisions added | 510 | 2738 |
| Elevator handrails in health care facilities, tax exemption added . | 665 | 3413 |
| Employees in new permanent full-time positions, minimum number required for business to qualify for property and income tax credits in county with population under 30,000, provisions added | 501 | 2671 |
| Employer-provided commuter benefits, including cash in lieu of parking program or guaranteed ride home, tax credit provisions expanded; report required | 356 357 | 2043 2046 |
| Energy efficient appliances, equipment, and vehicles, and electricity produced from qualified resources, tax exemptions and tax credits for, provisions added | 295 296 | 1724 1733 |
| Film production activity, personal property and taxable services used in, sales and use tax exemption provisions added; report on sales tax exemption and income tax credit, required | 432 | 2392 |
| Financial institutions and savings and loan associations, franchise tax provisions terminated; financial institution income tax provisions added; personal property tax exemption for savings and loan associations, provisions altered | 225 | 1476 |
| Generation of steam for sale or hot or chilled water for sale to heat or cool a building, corporate income tax credit and personal property tax exemption, provisions added | 526 | 2811 |
| Long term care insurance premiums, tax credit provisions added . | 242 | 1527 |
| Maryland Prepaid College Trust, name changed, statutory guarantee created, and guarantee disclosure, rebate, contract term adjustment, use of excess prepaid benefits, refund, and funds transfer provisions altered; Maryland College Investment Plan, created and income tax benefits provided | 494 | 2625 |
| Maryland-mined coal purchased by public service companies, franchise tax credit provisions altered and sunset termination repealed; Maryland-mined coal purchased by cogenerators and electricity suppliers, income tax credit provisions altered and added | 700 | 3551 |