

(2) In the case of a married individual filing a separate return, if the individual's federal adjusted gross income for the taxable year exceeds ~~[\$20,000]~~ \$20,500, the credit otherwise allowed under this section shall be reduced by 10% for each \$500 or fraction of \$500 by which the individual's federal adjusted gross income exceeds ~~[\$20,000]~~ \$20,500.

(e) 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, 2001 and shall be applicable to all taxable years beginning after December 31, 2000.

Approved May 15, 2001.

CHAPTER 516

(House Bill 1000)

AN ACT concerning

Deer - Hunting Seasons - Federal Facility

FOR the purpose of ~~providing an exception to bag limits established by the Department of Natural Resources for certain federal facilities; requiring the Department to authorize certain federal facilities to establish their deer hunting seasons and bag limits~~ establishing the fee for bonus deer stamps issued for an individual hunting deer on a federal facility; requiring the Department of Natural Resources to review a request from a federal facility for a certain variance from the established deer hunting season; authorizing the Department to take certain action, on a request for a variance from a federal facility; defining a certain term; and generally relating to deer hunting seasons for a federal facility.

BY renumbering

Article - Natural Resources
Section 10-101(f) through (aa), respectively
to be Section 10-101(g) through (bb), respectively
Annotated Code of Maryland
(2000 Replacement Volume)

BY repealing and reenacting, with amendments,

Article - Natural Resources
Section 10-101(e) and ~~10-409~~ 10-415
Annotated Code of Maryland