

General Gerald Langbaum, Counsel to the Comptroller. Stylistic error occurred in Ch. 2, Acts of 1988.

2-1302.1.

(b) On receipt of the Motor Vehicle Administration's certification under [§ 13-815(f)] § 13-815(G) of the Transportation Article, from the remaining sales and use tax revenue the Comptroller shall distribute to the Transportation Trust Fund an amount equal to the total amount of credits allowed against the motor vehicle excise tax under § 13-815 of the Transportation Article for the preceding fiscal year.

DRAFTER'S NOTE:

Error: Erroneous cross-reference in § 2-1302.1(b) of the Tax - General Article.

Occurred: Chs. 295 and 296, Acts of 2000.

10-207.

(s) (2) Except as provided in paragraph (3) of this subsection, the subtraction under subsection (a) of this section includes any amount included in federal adjusted gross income as a result of a distribution to:

(i) a qualified beneficiary pursuant to a prepaid contract under the Maryland Prepaid College Trust; or

(ii) a qualified designated beneficiary from an investment account under the Maryland College Investment Plan.

DRAFTER'S NOTE:

Error: Incorrect punctuation in § 10-207(s)(2) of the Tax - General Article.

Occurred: Ch. 494, Acts of 2000. Correction by the publisher of the Annotated Code in the 2000 Supplement of the Tax - General Article is validated by this Act.

10-209.

(a) In this section:

(2) "employee retirement system" does not include:

(i) an individual retirement account or annuity under § 408 of the Internal Revenue Code;

(ii) a Roth individual retirement account under [§ 408(a)] 408A of the Internal Revenue Code;

(iii) a rollover individual retirement account;

(iv) a simplified employee pension under Internal Revenue Code § 408(k); or