

(D) FOR PURPOSES OF THIS SECTION, A DISTRIBUTION FROM A ROLLOVER INDIVIDUAL RETIREMENT ACCOUNT OR ANNUITY ESTABLISHED UNDER § 408 OF THE INTERNAL REVENUE CODE SHALL BE TREATED AS INCOME FROM AN EMPLOYEE RETIREMENT SYSTEM IF CONTRIBUTIONS TO THE ROLLOVER INDIVIDUAL RETIREMENT ACCOUNT OR ANNUITY CONSIST ENTIRELY OF THE TAX-FREE ROLLOVER OF DISTRIBUTIONS FROM AN EMPLOYEE RETIREMENT SYSTEM RESULTING FROM A MANDATORY WITHDRAWAL OF AMOUNTS IN THE EMPLOYEE RETIREMENT SYSTEM.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2002, and shall be applicable to all taxable years beginning after December 31, 2001.

May 16, 2002

The Honorable Thomas V. Mike Miller, Jr.  
President of the Senate  
State House  
Annapolis MD 21401

Dear Mr. President:

In accordance with Article II, Section 17 of the Maryland Constitution, I have today vetoed Senate Bill 404 – Family Law – Marriage Ceremonies – Judges.

This bill authorizes a judge to perform a marriage ceremony in the State and defines a specified term.

House Bill 106, which was passed by the General Assembly and signed by me, accomplishes the same purpose. Therefore, it is not necessary for me to sign Senate Bill 404.

Sincerely,  
Parris N. Glendening  
Governor

**Senate Bill No. 404**

AN ACT concerning

**Family Law – Marriage Ceremonies – Judges**

FOR the purpose of authorizing a judge to perform a marriage ceremony; defining a certain term; ~~making this Act an emergency measure~~; and generally relating to marriage ceremonies.

BY repealing and reenacting, with amendments,  
Article – Family Law  
Section 2-406(a)  
Annotated Code of Maryland  
(1999 Replacement Volume and 2001 Supplement)