(7) A ROTH INDIVIDUAL RETIREMENT ACCOUNT DESCRIBED IN § 408A(E) OF THE INTERNAL REVENUE CODE.

SECTION & 2. AND BE IT FURTHER ENACTED, That:

- (a) Section 21-601(d)(1)(ii) of the State Personnel and Pensions Article, as amended by this Act, shall be construed to apply retroactively and shall be applied to and interpreted to affect any surviving spouse who received an eligible rollover distribution on or after January 1, 2002; and
- (b) Section 21-601(d)(1)(iii) of the State Personnel and Pensions Article, as amended by this Act, shall be construed to apply retroactively and shall be applied to and interpreted to affect any designated beneficiary who received an eligible rollover distribution on or after January 1, 2007.

SECTION 4. AND BE IT FURTHER ENACTED, That Section 2 of this Act shall take effect January 1, 2008.

SECTION 5. 3. AND BE IT FURTHER ENACTED, That, except as provided in Section 4 of this Act, this Act shall take effect July 1, 2007.

Approved by the Governor, May 8, 2007.

CHAPTER 330

(Senate Bill 440)

AN ACT concerning

Mid-Shore Regional Council - Membership - Immunity

FOR the purpose of altering the number of voting members of the Mid-Shore Regional Council appointed by the governing bodies of Caroline, Dorchester, and Talbot counties; authorizing the bylaws of the Mid-Shore Regional Council to provide for additional public membership on the Council; and providing that generally relating to the membership of the Mid-Shore Regional Council is immune-from being sued.

BY repealing and reenacting, with amendments, Article 20C – Mid-Shore Regional Council Section 2–101 Annotated Code of Maryland