

CHAPTER 552

(Senate Bill 419)

AN ACT concerning

Income Tax - Subtraction Modification - Military Retirement Income for Commissioned Officers

FOR the purpose of altering a certain subtraction modification under the State income tax for certain military retirement income to include certain individuals; defining certain terms; providing for the application of this Act; and generally relating to the State income ~~tax~~ taxation of certain retirement income.

BY repealing and reenacting, without amendments,
Article - Tax - General
Section 10-207(a)
Annotated Code of Maryland
(2004 Replacement Volume and 2006 Supplement)

BY repealing and reenacting, with amendments,
Article - Tax - General
Section 10-207(q)
Annotated Code of Maryland
(2004 Replacement Volume and 2006 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article - Tax - General

10-207.

(a) To the extent included in federal adjusted gross income, the amounts under this section are subtracted from the federal adjusted gross income of a resident to determine Maryland adjusted gross income.

(q) (1) (i) In this subsection the following words have the meanings indicated.

(ii) "Military service" means: