

- ~~(vi) a medical care program of the Indian Health Service or of a tribal organization;~~
- ~~(vii) a State health benefits risk pool;~~
- ~~(viii) a health plan offered under the Federal Employees Health Benefits Program (FEHBP), Title 5, Chapter 89 of the United States Code;~~
- ~~(ix) a public health plan as defined by federal regulations authorized by the Public Health Service Act, § 2701(e)(1)(i), as amended by P.L. 104-101, or~~
- ~~(x) a health benefit plan under § 5(e) of the Peace Corps Act, 22 U.S.C. 2504(e).~~

~~Article Tax General~~

~~10-106.2.~~

~~(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.~~

~~(2) "APPLICABLE POVERTY INCOME LEVEL" MEANS THE AMOUNT SPECIFIED IN THE POVERTY INCOME STANDARD THAT CORRESPONDS TO THE NUMBER OF EXEMPTIONS THAT THE INDIVIDUAL IS ALLOWED AND CLAIMS UNDER § 10-211(1) OF THIS TITLE.~~

~~(3) "HEALTH CARE COVERAGE" MEANS CREDITABLE COVERAGE AS DEFINED IN § 15-1301 OF THE INSURANCE ARTICLE.~~

~~(4) "POVERTY INCOME STANDARD" MEANS THE MOST RECENT POVERTY INCOME GUIDELINES PUBLISHED BY THE UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES, AVAILABLE AS OF JULY 1 OF THE TAXABLE YEAR.~~

~~(B) (1) SUBJECT TO PARAGRAPH (2) OF THIS SUBSECTION AND SUBSECTIONS (C) AND (D) OF THIS SECTION, IN ADDITION TO THE STATE INCOME TAX UNDER § 10-105(A) OF THIS SUBTITLE, IF THE FEDERAL ADJUSTED GROSS INCOME OF AN INDIVIDUAL EXCEEDS 500% OF THE APPLICABLE POVERTY INCOME LEVEL, THE INDIVIDUAL IS SUBJECT TO A SURCHARGE OF \$1,000, UNLESS THE INDIVIDUAL AND EACH DEPENDENT CHILD OF THE INDIVIDUAL HAD HEALTH CARE COVERAGE.~~