

~~(I) FOR AT LEAST 6 MONTHS OF THE TAXABLE YEAR; AND~~

~~(II) ON DECEMBER 31 OF THE TAXABLE YEAR.~~

~~(2) FOR A MARRIED COUPLE FILING A JOINT RETURN, THE SURCHARGE UNDER THIS SECTION:~~

~~(I) IS IMPOSED IF THE JOINT FEDERAL ADJUSTED GROSS INCOME OF THE MARRIED COUPLE EXCEEDS 500% OF THE APPLICABLE POVERTY INCOME LEVEL; AND~~

~~(II) EQUALS:~~

~~1. \$2,000 UNLESS AT LEAST ONE SPOUSE AND EACH DEPENDENT CHILD OF THE MARRIED COUPLE HAD HEALTH CARE COVERAGE; OR~~

~~2. \$1,000 IF EACH DEPENDENT CHILD OF THE MARRIED COUPLE AND EITHER THE HUSBAND OR WIFE, BUT NOT BOTH, HAD HEALTH CARE COVERAGE.~~

~~(C) THIS SECTION DOES NOT APPLY TO A NONRESIDENT, INCLUDING A NONRESIDENT SPOUSE OR A NONRESIDENT DEPENDENT.~~

~~(D) THE COMPTROLLER SHALL PROVIDE FOR EXCEPTIONS TO SUBSECTION (B) OF THIS SECTION FOR INDIVIDUALS:~~

~~(1) JUST ENTERING THE WORKFORCE;~~

~~(2) RECENTLY MOVING INTO THE STATE; OR~~

~~(3) WHO ARE UNEMPLOYED FOR 4 OR MORE CONSECUTIVE WEEKS.~~

~~(E) THE TAXPAYER SHALL INDICATE ON THE INCOME TAX RETURN, IN THE FORM REQUIRED BY THE COMPTROLLER, THE PRESENCE OF HEALTH CARE COVERAGE THAT MEETS THE REQUIREMENTS OF SUBSECTION (B) OF THIS SECTION FOR THE INDIVIDUAL, EACH SPOUSE IN THE CASE OF A MARRIED COUPLE, AND EACH DEPENDENT CHILD.~~

~~(F) NOTWITHSTANDING § 2-609 OF THIS ARTICLE, AFTER DEDUCTING A REASONABLE AMOUNT FOR ADMINISTRATIVE COSTS, THE COMPTROLLER SHALL DISTRIBUTE THE REVENUES FROM THE SURCHARGE TO THE HEALTH~~