

(1) the fiscal transactions of the Postretirement Health Benefits Trust Fund for the preceding fiscal year; and

(2) the amount of the accumulated cash, securities, and other assets of the Postretirement Health Benefits Trust Fund.

**DRAFTER'S NOTE:**

Error: Incorrect title and omitted Subtitle 1 immediately preceding § 34-101 of the State Personnel and Pensions Article.

Occurred: Ch. 433, Acts of 2006. Correction by the publisher of the Annotated Code in the 2006 Supplement of the State Personnel and Pensions Article is ratified by this Act.

**Article - Tax - General**

10-205.

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

**(II) "ACCOUNT HOLDER" MEANS AN ACCOUNT HOLDER AS DEFINED IN § 18-1901 OF THE EDUCATION ARTICLE OR ACCOUNT HOLDER AS DEFINED IN § 18-19A-01 OF THE EDUCATION ARTICLE.**

[(ii)](III) ["Contributor" and "qualified] **"QUALIFIED** designated beneficiary" [have] **HAS** the [meanings] **MEANING** stated in § 18-19A-01 of the Education Article.

[(iii)](IV) ["Purchaser" and "qualified] **"QUALIFIED** beneficiary" [have] **HAS** the [meanings] **MEANING** stated in § 18-1901 of the Education Article.

[(iv)](V) "Qualified higher education expenses" has the meaning stated in § 529 of the Internal Revenue Code.

(2) The addition under subsection (a) of this section includes the amount of:

(i) any refund received in the taxable year by [a purchaser] **AN ACCOUNT HOLDER** under a prepaid contract in accordance with the Maryland Prepaid College Trust or [a contributor] under an investment account in accordance with the Maryland College Investment Plan; or