

Article - Tax - General

2-111.

IN THE CASE OF AN INDIVIDUAL DESCRIBED IN ~~§ 7508(A) THROUGH (C)~~ § 7508 OF THE INTERNAL REVENUE CODE, THE PERIOD OF SERVICE REFERRED TO IN ~~§ 7508(A)~~ THAT SECTION SHALL BE DISREGARDED IN DETERMINING THE DUE DATE FOR THE FOLLOWING:

(1) FILING A MARYLAND INCOME TAX RETURN OR DECLARATION OF ESTIMATED INCOME TAX UNDER § 10-820 OF THIS ARTICLE;

(2) FILING A REFUND CLAIM UNDER § 13-1104 OF THIS ARTICLE;
AND

(3) FILING AN APPEAL TO THE MARYLAND TAX COURT UNDER § 13-510 OF THIS ARTICLE, AN APPEAL TO THE CIRCUIT COURT UNDER § 13-532 OF THIS ARTICLE, OR ANY FURTHER APPEAL PERMITTED UNDER MARYLAND LAW.

2-112.

~~(A) IN THIS SECTION "DESERT SHIELD SERVICE" MEANS:~~

~~(1) ANY SERVICE IN A UNIT OF THE ARMED FORCES OF THE UNITED STATES (AS DEFINED IN § 7701(A)(15) OF THE INTERNAL REVENUE CODE) OR IN SUPPORT OF ANY SUCH UNIT IF:~~

~~(I) THAT SERVICE IS PERFORMED IN THE PERSIAN GULF AREA;~~

~~(II) THAT SERVICE IS PERFORMED DURING THE PERIOD THAT THERE IS IN EFFECT A DESIGNATION BY THE PRESIDENT OF THE UNITED STATES THAT THE UNIT IS PART OF THE DESERT SHIELD OPERATION; AND~~

~~(III) THE AREA IS NOT DESIGNATED AS A COMBAT ZONE;~~

~~(2) ANY PERIOD OF CONTINUOUS HOSPITALIZATION OUTSIDE THE UNITED STATES ATTRIBUTABLE TO AN INJURY RECEIVED BY AN INDIVIDUAL WHILE PERFORMING DESERT SHIELD SERVICE AS DESCRIBED IN PARAGRAPH (1) OF THIS SUBSECTION; OR~~

~~(3) ANY PERSON DEFINED IN PARAGRAPH (1) OF THIS SUBSECTION WHO IS IN MISSING STATUS AS DEFINED IN § 6013(F) OF THE INTERNAL REVENUE CODE.~~