

modification for certain expenses attributable to the operation of certain unlicensed or unregistered child care and day care facilities; and providing for application of this Act.

BY repealing and reenacting, without amendments,

Article - Tax - General

Section 10-205(a) and 10-306(a)

Annotated Code of Maryland

(1988 Volume and 1991 Supplement)

BY adding to

Article - Tax - General

Section 10-205(g)

Annotated Code of Maryland

(1988 Volume and 1991 Supplement)

BY repealing and reenacting, with amendments,

Article - Tax - General

Section 10-306(b)

Annotated Code of Maryland

(1988 Volume and 1991 Supplement)

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

**Article - Tax - General**

10-205.

(a) In addition to the modification under § 10-204 of this subtitle, the amounts under this section are added to the federal adjusted gross income of a resident to determine Maryland adjusted gross income.

(G) THE ADDITION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES THE AMOUNT CLAIMED AND ALLOWED AS A DEDUCTION FOR FEDERAL INCOME TAX PURPOSES FOR EXPENSES ATTRIBUTABLE TO:

(1) OPERATING A FAMILY DAY CARE HOME IN THE STATE WITHOUT HAVING THE REGISTRATION REQUIRED BY § 5-552 OF THE FAMILY LAW ARTICLE; OR

(2) OPERATING A CHILD CARE CENTER IN THE STATE WITHOUT HAVING THE LICENSE REQUIRED BY § 5-574 OF THE FAMILY LAW ARTICLE.