#### 1992 LAWS OF MARYLAND

### Article 69 - Officers

**[**11.

Any officer or employee of the State or of any political subdivision of the State who, in a State judicial or quasi-judicial proceeding, refuses to answer a question involving or concerning his official acts or duties on the grounds of self-incrimination, shall be subject to removal from office by the appointing officer or authority; provided, however, that before any officer or employee shall be removed for such cause, he shall be granted a public hearing by the appointing authority, after notice of not less than ten (10) days, with the right to be represented by counsel.]

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 1992.

Approved May 5, 1992.

#### **CHAPTER 164**

(House Bill 508)

AN ACT concerning

# Income Tax - Subtraction Modification for Adoption Expenses

FOR the purpose of altering a subtraction modification under the income tax for certain expenses incurred by adoptive parents in the adoption of a child; and providing for a delayed effective date and application of this Act.

BY repealing and reenacting, with amendments,

Article - Tax - General

Section 10-208(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

10-208.

- (b) The subtraction under subsection (a) of this section includes reasonable and necessary adoption fees, court costs, attorney fees, and other expenses not exceeding \$1,000:
- (1) \$2,000 that a parent incurs in the adoption of a child whom the State determines is a child with a special need, as described in § 473(c)(1) and (2) of the Social Security Act, if the adoption is made through: