

(2004 Replacement Volume and 2007 Supplement)

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

Article - Insurance

15-1301.

- (f) (1) "Creditable coverage" means coverage of an individual under:
- (i) an employer sponsored plan;
 - (ii) a health benefit plan;
 - (iii) Part A or Part B of Title XVIII of the Social Security Act;
 - (iv) Title XIX OR TITLE XXI of the Social Security Act, other than coverage consisting solely of benefits under § 1928 of that Act;
 - (v) Chapter 55 of Title 10 of the United States Code;
 - (vi) a medical care program of the Indian Health Service or of a tribal organization;
 - (vii) a State health benefits risk pool;
 - (viii) a health plan offered under the Federal Employees Health Benefits Program (FEHBP), Title 5, Chapter 89 of the United States Code;
 - (ix) a public health plan as defined by federal regulations authorized by the Public Health Service Act, § 2701(c)(1)(i), as amended by P.L. 104-191; or
 - (x) a health benefit plan under § 5(e) of the Peace Corps Act, 22 U.S.C. 2504(e).

Article - Tax - General

10-211.

(a) Except as provided in subsection (b) of this section, whether or not a federal return is filed, to determine Maryland taxable income, an individual other than a fiduciary may deduct as an exemption: