

(2) THE NOTICE REQUIRED UNDER PARAGRAPH (1) OF THIS SUBSECTION SHALL BE DEVELOPED BY THE DEPARTMENT OF HEALTH AND MENTAL HYGIENE.

~~(C) (1) A TAXPAYER MAY NOT DEDUCT AN EXEMPTION FOR A DEPENDENT CHILD UNDER § 10 211 OF THIS SUBTITLE UNLESS THE DEPENDENT CHILD FOR WHOM THE EXEMPTION IS CLAIMED:~~

~~(I) HAD HEALTH CARE COVERAGE ON DECEMBER 31 OF THE TAXABLE YEAR; AND~~

~~(II) DID NOT HAVE A BREAK IN HEALTH CARE COVERAGE OF 63 DAYS OR MORE DURING THE TAXABLE YEAR.~~

~~(2) THE COMPTROLLER SHALL PROVIDE FOR EXCEPTIONS TO PARAGRAPH (1) OF THIS SUBSECTION FOR A TAXPAYER:~~

~~(I) JUST ENTERING THE WORKFORCE;~~

~~(II) RECENTLY MOVING INTO THE STATE;~~

~~(III) WHO IS UNABLE TO OBTAIN HEALTH CARE COVERAGE FOR THE DEPENDENT CHILD BECAUSE THE DEPENDENT CHILD:~~

~~1. IS NOT ELIGIBLE FOR COVERAGE THROUGH:~~

~~A. ANY EMPLOYER SPONSORED PLAN AVAILABLE TO THE TAXPAYER;~~

~~B. THE MARYLAND MEDICAL ASSISTANCE PROGRAM; OR~~

~~C. THE MARYLAND CHILDREN'S HEALTH PROGRAM;~~

~~2. HAS BEEN TURNED DOWN FOR HEALTH BENEFITS IN AN INDIVIDUAL PLAN; AND~~

~~3. HAS BEEN UNABLE TO ENROLL IN THE MARYLAND HEALTH INSURANCE PLAN BECAUSE THE MARYLAND HEALTH INSURANCE PLAN HAS REACHED ITS ENROLLMENT CAPACITY; OR~~

~~(IV) WHO OBJECTS TO HEALTH INSURANCE ON RELIGIOUS GROUNDS, PROVIDED THAT THE TAXPAYER FILES A SWORN AFFIDAVIT WITH~~