

~~(4) issues relating to the role of the State income tax exemption for dependent children in any mandate requiring parents to obtain health care coverage for their children, including:~~

- ~~(i) the need for special rules for noncustodial parents;~~
- ~~(ii) the need for changes in the information collected on the income tax form;~~
- ~~(iii) the manner in which a mandate should be enforced; and~~
- ~~(iv) any needed exceptions for taxpayers to a mandate, such as an exception for a taxpayer who:~~
 - ~~1. is a recent resident of the State;~~
 - ~~2. is just entering the workforce;~~
 - ~~3. is in between jobs;~~
 - ~~4. has been turned down for private insurance and is unable to enroll in the Maryland Health Insurance Plan;~~
 - ~~5. claims a religious exception; or~~
 - ~~6. is unable to obtain affordable private health insurance.~~

~~(e) (b) The Commission and the Office shall:~~

~~(1) report on their study and recommendations findings from the study required under this section to the Governor and, in accordance with § 2-1246 of the State Government Article, the General Assembly on or before January 1, 2010, and of each year.~~

~~(2) update the report on or before January 1, 2011, with any new information available.~~

SECTION ~~3~~ 4. AND BE IT FURTHER ENACTED, That the Comptroller shall publicize ~~widely the requirements of this Act to provide an adequate opportunity for taxpayers to obtain health care coverage for their~~ the availability of the Maryland Medical Assistance Program and the Maryland Children's Health Program to taxpayers with dependent children.