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**By: Senator Derr**

Introduced and read first time: February 2, 1996

Assigned to: Budget and Taxation

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A BILL ENTITLED

1 AN ACT concerning

**2 Income Tax - Additional Exemptions for Disabled Taxpayers and Dependents**

3 FOR the purpose of allowing an additional exemption under the Maryland income tax in  
4 a certain amount for certain disabled taxpayers and dependents; and providing for  
5 the application of this Act.

6 BY repealing and reenacting, with amendments,  
7 Article - Tax - General  
8 Section 10-211  
9 Annotated Code of Maryland  
10 (1988 Volume and 1995 Supplement)

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

13 **Article - Tax - General**

14 10-211.

15 Whether or not a federal return is filed, to determine Maryland taxable income, an  
16 individual other than a fiduciary may deduct as an exemption:

17 (1) \$1,200 for each exemption that the individual may deduct in the taxable  
18 year to determine federal taxable income under § 151 of the Internal Revenue Code;

19 (2) an additional \$1,200 for each dependent, as defined in § 152 of the  
20 Internal Revenue Code, who is at least 65 years old on the last day of the taxable year;

21 (3) an additional \$1,000 if the individual, on the last day of the taxable year,  
22 is at least 65 years old; [and]

23 (4) an additional \$1,000 if the individual, on the last day of the taxable year,  
24 is a blind individual, as described in § 10-208(c) of this subtitle;

25 (5) AN ADDITIONAL \$1,000 IF THE INDIVIDUAL, ON THE LAST DAY OF  
26 THE TAXABLE YEAR, IS A DISABLED INDIVIDUAL, AS DEFINED UNDER § 21-401 OF  
27 THE EDUCATION ARTICLE; AND

28 (6) AN ADDITIONAL \$1,000 FOR EACH DEPENDENT, AS DEFINED IN § 152  
29 OF THE INTERNAL REVENUE CODE, WHO ON THE LAST DAY OF THE TAXABLE YEAR

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1 IS A DISABLED INDIVIDUAL, AS DEFINED UNDER § 21-401 OF THE EDUCATION  
2 ARTICLE.

3           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
4 July 1, 1996 and shall be applicable to all taxable years beginning after December 31,  
5 1995.