

BY: Delegate Flanagan

AMENDMENTS TO HOUSE BILL NO. 222

(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 2, after "Credit" insert "and Exemption Amounts for Blind and Elderly Individuals"; in line 7, after "credit;" insert "altering the amount allowed as a deduction for additional exemptions under the Maryland income tax for certain individuals who as of the last day of the taxable year are blind or are at least a certain age;"; in line 8, strike beginning with "earned" through "State" and substitute "Maryland"; and in line 11, after "Section" insert "10-211(3) and (4) and".

AMENDMENT NO. 2

On page 1, after line 16, insert:

"10-211.

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

(3) an additional [\$1,000] AMOUNT if the individual, on the last day of the taxable year, is at least 65 years old, EQUAL TO:

(I) \$1,000 FOR A TAXABLE YEAR BEGINNING BEFORE JANUARY 1, 2003; AND

(II) \$2,400 FOR A TAXABLE YEAR BEGINNING AFTER DECEMBER 31, 2002; and

(4) an additional [\$1,000] AMOUNT if the individual, on the last day of the taxable year, is a blind individual, as described in § 10-208(c) of this subtitle, EQUAL TO:

(Over)

- 1, 2003; AND
- (I) \$1,000 FOR A TAXABLE YEAR BEGINNING BEFORE JANUARY
- (II) \$2,400 FOR A TAXABLE YEAR BEGINNING AFTER
DECEMBER 31, 2002.”.