
By: **Delegate McKee**

Introduced and read first time: February 13, 1998

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax Exemption Amounts - Blind or Elderly Individuals**

3 FOR the purpose of altering the amount allowed as a deduction for additional
4 exemptions under the Maryland income tax for certain individuals who as of the
5 last day of the taxable year are blind or are at least a certain age; providing for
6 the application of this Act; and generally relating to certain exemptions allowed
7 to be deducted to determine Maryland taxable income.

8 BY repealing and reenacting, with amendments,
9 Article - Tax - General
10 Section 10-211
11 Annotated Code of Maryland
12 (1997 Replacement Volume)

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

15 **Article - Tax - General**

16 10-211.

17 (A) Whether or not a federal return is filed, to determine Maryland taxable
18 income, an individual other than a fiduciary may deduct [as] an exemption OF THE
19 EXEMPTION AMOUNT DETERMINED UNDER SUBSECTION (B) OF THIS SECTION:

20 (1) for each exemption that the individual may deduct in the taxable
21 year to determine federal taxable income under § 151 of the Internal Revenue Code[:

22 (i) \$1,400 for a taxable year beginning after December 31, 1997 but
23 before January 1, 1999;

24 (ii) \$1,600 for a taxable year beginning after December 31, 1998 but
25 before January 1, 2000;

26 (iii) \$1,850 for a taxable year beginning after December 31, 1999 but
27 before January 1, 2001;

1 (iv) \$2,100 for a taxable year beginning after December 31, 2000 but
2 before January 1, 2002; and

3 (v) \$2,400 for a taxable year beginning after December 31, 2001];

4 (2) for each dependent, as defined in § 152 of the Internal Revenue Code,
5 who is at least 65 years old on the last day of the taxable year[, an additional:];

6 (3) FOR AN ADDITIONAL EXEMPTION IF THE INDIVIDUAL, ON THE LAST
7 DAY OF THE TAXABLE YEAR, IS AT LEAST 65 YEARS OLD; AND

8 (4) FOR AN ADDITIONAL EXEMPTION IF THE INDIVIDUAL, ON THE LAST
9 DAY OF THE TAXABLE YEAR, IS A BLIND INDIVIDUAL, AS DESCRIBED IN § 10-208(C) OF
10 THIS SUBTITLE.

11 (B) FOR PURPOSES OF THIS SECTION, THE EXEMPTION AMOUNT IS:

12 [(i)] (1) \$1,400 for a taxable year beginning after December 31,
13 1997 but before January 1, 1999;

14 [(ii)] (2) \$1,600 for a taxable year beginning after December 31,
15 1998 but before January 1, 2000;

16 [(iii)] (3) \$1,850 for a taxable year beginning after December 31,
17 1999 but before January 1, 2001;

18 [(iv)] (4) \$2,100 for a taxable year beginning after December 31,
19 2000 but before January 1, 2002; and

20 [(v)] (5) \$2,400 for a taxable year beginning after December 31,
21 2001];

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

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

26 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
27 July 1, 1998 and shall be applicable to all taxable years beginning after December 31,
28 1997.