
By: **Delegates Gordon, Barkley, Benson, Bobo, V. Clagett, Conroy, Cryor, Donoghue, Goldwater, Heller, Hixson, Holmes, Howard, Hubbard, Impallaria, James, Jennings, King, Krysiak, Love, Mandel, McKee, Moe, Montgomery, Nathan-Pulliam, Pendergrass, Proctor, Rudolph, Simmons, Sossi, F. Turner, and Vaughn**

Introduced and read first time: February 9, 2004
Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax Exemption Amounts - Blind and 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; repealing
6 certain obsolete provisions; providing for the application of this Act; and
7 generally relating to certain exemptions allowed to be deducted to determine
8 Maryland taxable income.

9 BY repealing and reenacting, with amendments,
10 Article - Tax - General
11 Section 10-211
12 Annotated Code of Maryland
13 (1997 Replacement Volume and 2003 Supplement)

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

16 **Article - Tax - General**

17 10-211.

18 Whether or not a federal return is filed, to determine Maryland taxable income,
19 an individual other than a fiduciary may deduct [as] an exemption OF \$2,400:

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) \$1,750 for a taxable year beginning after December 31, 1997 but
23 before January 1, 1999;

1 (ii) \$1,850 for a taxable year beginning after December 31, 1998 but
2 before January 1, 2000;

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

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

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

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

10 (i) \$1,750 for a taxable year beginning after December 31, 1997 but
11 before January 1, 1999;

12 (ii) \$1,850 for a taxable year beginning after December 31, 1998 but
13 before January 1, 2000;

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

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

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

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

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

24 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
25 July 1, 2004, and shall be applicable to all taxable years beginning after December 31,
26 2004.