

SENATE BILL 435

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Q3  
SB 29/03 - B&T

2004 Regular Session  
4r1691

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By: **Senators Munson, Green, Greenip, Mooney, Astle, Brinkley, Colburn,  
Conway, Dyson, Hafer, Haines, Hogan, Hooper, Jacobs, Jones, Kramer,  
Lawlah, McFadden, Stoltzfus, and Stone**

Introduced and read first time: February 5, 2004

Assigned to: Budget and Taxation

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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;

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

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

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

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

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

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

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

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

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

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

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

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

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