
By: **Delegates Boschert, Cadden, Conroy, Gilleland, Hubbard, Love,
McMillan, and Sophocleus**

Introduced and read first time: January 25, 2006

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 (2004 Replacement Volume and 2005 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:

20 (1) \$2,400 for each exemption that the individual may deduct in the
21 taxable year to determine federal taxable income under § 151 of the Internal Revenue
22 Code[:

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

25 (ii) \$1,850 for a taxable year beginning after December 31, 1998 but
26 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) \$2,400 for each dependent, as defined in § 152 of the Internal Revenue
7 Code, 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) [an additional \$1,000] if the individual, on the last day of the taxable
18 year, is at least 65 years old, AN ADDITIONAL \$2,400; and

19 (4) [an additional \$1,000] if the individual, on the last day of the taxable
20 year, is a blind individual, as described in § 10-208(c) of this subtitle, AN ADDITIONAL
21 \$2,400.

22 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
23 July 1, 2006, and shall be applicable to all taxable years beginning after December 31,
24 2005.