

~~(B) (1) SUBJECT TO PARAGRAPH (3) OF THIS SUBSECTION, FOR PURPOSES OF DETERMINING THE STATE INCOME TAX OF AN INDIVIDUAL WHOSE FEDERAL ADJUSTED GROSS INCOME EXCEEDS THE APPLICABLE THRESHOLD AMOUNT DETERMINED UNDER PARAGRAPH (2) OF THIS SUBSECTION, THE AMOUNT OTHERWISE ALLOWED FOR EXEMPTIONS UNDER SUBSECTION (A) OF THIS SECTION SHALL BE REDUCED BY THE APPLICABLE PERCENTAGE DETERMINED UNDER PARAGRAPH (2) OF THIS SUBSECTION.~~

~~(2) (1) THE APPLICABLE THRESHOLD AMOUNT FOR PURPOSES OF THIS SUBSECTION IS:~~

~~1. \$150,000 FOR SPOUSES ON A JOINT RETURN OR FOR AN INDIVIDUAL DESCRIBED IN § 2 OF THE INTERNAL REVENUE CODE AS A HEAD OF HOUSEHOLD OR A SURVIVING SPOUSE;~~

~~2. \$75,000 FOR A MARRIED INDIVIDUAL FILING A SEPARATE RETURN; OR~~

~~3. \$100,000 FOR AN INDIVIDUAL OTHER THAN ONE DESCRIBED IN ITEM 1 OR 2 OF THIS SUBPARAGRAPH.~~

~~(H) THE APPLICABLE PERCENTAGE FOR PURPOSES OF THIS SUBSECTION IS THE LESSER OF:~~

~~1. 100%; OR~~

~~2. 2 PERCENTAGE POINTS FOR EACH \$2,500 (OR EACH \$1,250 FOR A MARRIED INDIVIDUAL FILING A SEPARATE RETURN), OR FRACTION THEREOF BY WHICH A TAXPAYER'S FEDERAL ADJUSTED GROSS INCOME FOR A TAXABLE YEAR EXCEEDS THE APPLICABLE THRESHOLD AMOUNT.~~

~~(3) THE REDUCTION UNDER PARAGRAPH (1) OF THIS SUBSECTION MAY NOT INCREASE AN INDIVIDUAL'S STATE INCOME TAX TO AN AMOUNT GREATER THAN THE SUM OF:~~

~~(I) \$90; AND~~

~~(II) 5% OF THE AMOUNT BY WHICH THE INDIVIDUAL'S MARYLAND TAXABLE INCOME CALCULATED WITHOUT THE APPLICATION OF THIS SECTION EXCEEDS \$3,000.~~

~~(4) THE REDUCTION UNDER PARAGRAPH (1) OF THIS SUBSECTION DOES NOT APPLY TO THE DETERMINATION OF THE COUNTY INCOME TAX.~~

~~10-224.~~

~~(A) THERE IS A TASK FORCE ON MARYLAND'S FISCAL STRUCTURE.~~

~~(B) THE TASK FORCE CONSISTS OF THE FOLLOWING 11 MEMBERS:~~

~~(1) THREE MEMBERS OF THE SENATE OF MARYLAND, APPOINTED BY THE PRESIDENT OF THE SENATE;~~