

- (i) ~~is allowed only against the State income tax; and~~
- (ii) ~~operates to reduce the county income tax.~~

~~(2) The county income tax is based on the amount of State income tax after the State income tax is reduced by the credit.]~~

~~(C) (1) A CREDIT UNDER § 10-704(A)(1) OF THIS SUBTITLE IS ALLOWED AGAINST THE STATE INCOME TAX ONLY.~~

~~(2) A CREDIT UNDER § 10-704(A)(2) OF THIS SUBTITLE IS ALLOWED AGAINST THE COUNTY INCOME TAX ONLY.~~

~~10-708.~~

~~(A) EXCEPT AS OTHERWISE PROVIDED IN THIS SECTION, AN INDIVIDUAL WHOSE FEDERAL ADJUSTED GROSS INCOME DOES NOT EXCEED \$45,000, OR \$22,500 IN THE CASE OF A MARRIED INDIVIDUAL FILING A SEPARATE RETURN, MAY CLAIM A CREDIT AGAINST THE STATE INCOME TAX FOR A TAXABLE YEAR IN AN AMOUNT EQUAL TO THE PER CHILD CREDIT AMOUNT SPECIFIED IN SUBSECTION (B) OF THIS SECTION FOR EACH CHILD UNDER THE AGE OF 18 YEARS FOR WHOM THE TAXPAYER IS ALLOWED TO DEDUCT AN EXEMPTION UNDER § 151 OF THE INTERNAL REVENUE CODE.~~

~~(B) EXCEPT AS OTHERWISE PROVIDED IN THIS SECTION, THE CREDIT ALLOWED UNDER THIS SECTION IS:~~

~~(1) \$350 PER CHILD IF THE INDIVIDUAL'S FEDERAL ADJUSTED GROSS INCOME FOR THE TAXABLE YEAR DOES NOT EXCEED \$25,000;~~

~~(2) \$280 PER CHILD IF THE INDIVIDUAL'S FEDERAL ADJUSTED GROSS INCOME FOR THE TAXABLE YEAR IS GREATER THAN \$25,000 BUT DOES NOT EXCEED \$30,000;~~

~~(3) \$210 PER CHILD IF THE INDIVIDUAL'S FEDERAL ADJUSTED GROSS INCOME FOR THE TAXABLE YEAR IS GREATER THAN \$30,000 BUT DOES NOT EXCEED \$35,000;~~

~~(4) \$140 PER CHILD IF THE INDIVIDUAL'S FEDERAL ADJUSTED GROSS INCOME FOR THE TAXABLE YEAR IS GREATER THAN \$35,000 BUT DOES NOT EXCEED \$40,000; AND~~

~~(5) \$70 PER CHILD IF THE INDIVIDUAL'S FEDERAL ADJUSTED GROSS INCOME FOR THE TAXABLE YEAR IS GREATER THAN \$40,000 BUT DOES NOT EXCEED \$45,000.~~

~~(C) OF THE AMOUNT ALLOWED UNDER SUBSECTION (A) OF THIS SECTION:~~

~~(1) A NONRESIDENT IS ALLOWED A FRACTION:~~

~~(i) THE NUMERATOR OF WHICH IS THE MARYLAND ADJUSTED GROSS INCOME OF THE NONRESIDENT; AND~~