

generally relating to the ~~earned income credit~~ certain credits under the Maryland income tax.

BY repealing

Article – Tax – General

Section 10-207(h)

Annotated Code of Maryland

(1997 Replacement Volume)

BY repealing and reenacting, with amendments,

Article – Tax – General

Section 10-704 ~~and 10-706(e)~~, 10-706(c), and 10-809

Annotated Code of Maryland

~~(1988 Volume and 1997 Supplement)~~ (1997 Replacement Volume)

BY adding to

Article – Tax – General

Section 10-709

Annotated Code of Maryland

(1997 Replacement Volume)

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

**Article – Tax – General**

10-207.

[(h) (1) (i) In this subsection the following words have the meanings indicated.

(ii) “Applicable poverty income level” means the amount specified in the poverty income standard that corresponds to the number of exemptions to which the individual is entitled and claims under § 10-211(1) of this subtitle.

(iii) “Eligible low income taxpayer” means an individual, or an individual and the individual’s spouse if they file a joint income tax return:

1. whose federal adjusted gross income as modified under §§ 10-204 through 10-206 of this subtitle does not exceed the applicable poverty income level;

2. whose earned income as defined under § 32(c)(2) of the Internal Revenue Code does not exceed the applicable poverty income level; and

3. who is not claimed as an exemption on another individual’s tax return under § 10-211 of this subtitle.