

third thereof and the tax due and payable under this section for said years shall be two-thirds of the tax as computed under the provisions hereof.

SEC. 3. *And be it further enacted*, That two new sub-sections be and they are hereby added to Section 230B of Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes", sub-title "Income Tax", as said section was amended by Chapter 92 of the Acts of 1945, to be known as Sub-sections (c) and (d), to follow immediately after Sub-section (b) of said Section 230B of said Article, and to read as follows:

(c) In lieu of the regular method of computation prescribed by this sub-title, and the payment of the tax imposed by Section 230 (c) of this sub-title, an individual reporting on a cash basis for any taxable year, beginning after December 31, 1947, may elect to pay the tax as shown in the following table, if his gross income for the taxable year is Five Thousand Dollars (\$5,000.) or less, and consists only of one or more of the following: (1) Salary; (2) Wages; (3) Compensation for personal services; or (4) Dividends, interest and annuities not in excess of One Hundred Dollars (\$100) in the aggregate.

(d)

SCHEDULE.

Gross Income Less Allowance for Dependents		2½% Rate Optional Tax for Personal Exemption Status of	
From	To	\$1,000.00	\$2,000.00
\$ 0.00	\$1,200.00	.00	.00
1,200.01	1,400.00	4.00	.00
1,400.01	1,600.00	9.00	.00
1,600.01	1,800.00	13.00	.00
1,800.01	2,000.00	18.00	.00
2,000.01	2,200.00	22.00	.00
2,200.01	2,400.00	27.00	2.00
2,400.01	2,600.00	31.00	6.00
2,600.01	2,800.00	36.00	11.00
2,800.01	3,000.00	40.00	15.00
3,000.01	3,200.00	45.00	20.00
3,200.01	3,400.00	49.00	24.00
3,400.01	3,600.00	54.00	29.00
3,600.01	3,800.00	58.00	33.00
3,800.01	4,000.00	63.00	38.00
4,000.01	4,200.00	67.00	42.00
4,200.01	4,400.00	72.00	47.00
4,400.01	4,600.00	76.00	51.00
4,600.01	4,800.00	81.00	56.00
4,800.01	5,000.00	85.00	60.00