VETOES

May 29, 1990

The Honorable Thomas V. Mike Miller, Jr. President of the Senate State House Annapolis, Maryland 21401

Dear Mr. President:

In accordance with Article II, Section 17 of the Maryland Constitution, I have today vetoed Senate Bill 513.

This bill allows taxpayers who elect not to file a separate return for their dependents (with income of less than \$5,000) to subtract from their income for Maryland tax purposes the income of their dependents.

House Bill 767, which was passed by the General Assembly and signed by me on May 2, 1990, accomplishes the same purpose. Therefore, it is not necessary for me to sign Senate Bill 513.

Sincerely, William Donald Schaefer Governor

Senate Bill No. 513

AN ACT concerning

Income Tax - Subtraction Modification for Income of Child Included in Parent's Return

FOR the purpose of providing a subtraction modification for Maryland income tax purposes for certain income of a child included in a parent's return; providing for the application of this Act; and generally relating to a subtraction modification for Maryland income tax purposes for certain income of a child included in a parent's return.

BY repealing and reenacting, without amendments,

Article - Tax - General

Section 10-208(a)

Annotated Code of Maryland

(1988 Volume and 1989 Supplement)

BY adding to

Article - Tax - General

Section 10-208(i-1)

Annotated Code of Maryland

(1988 Volume and 1989 Supplement)