

follow immediately after Section 230A of said Article, as enacted by Chapter 319 of the Acts of 1943, said new section to read as follows:

230B. In lieu of the regular method of computation prescribed by this sub-title, and the payment of the tax imposed by Section 230 (a) of this sub-title, an individual reporting on a cash basis for any taxable year, beginning after December 31, 1942, 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.

Gross Income Less Allowance for Dependents		2% Rate	
		Optional Tax for Personal Exemption Status of	
From	To	\$ 1,000.00	\$ 2,000.00
\$ 0.00	\$1,200.00	\$ 0.	\$ 0.
1,200.01	1,400.00	3.	0.
1,400.01	1,600.00	7.	0.
1,600.01	1,800.00	11.	0.
1,800.01	2,000.00	14.	0.
2,000.01	2,200.00	18.	0.
2,200.01	2,400.00	21.	1.
2,400.01	2,600.00	25.	5.
2,600.01	2,800.00	29.	9.
2,800.01	3,000.00	32.	12.
3,000.01	3,200.00	36.	16.
3,200.01	3,400.00	39.	19.
3,400.01	3,600.00	43.	23.
3,600.01	3,800.00	47.	27.
3,800.01	4,000.00	50.	30.
4,000.01	4,200.00	54.	34.
4,200.01	4,400.00	57.	37.
4,400.01	4,600.00	61.	41.
4,600.01	4,800.00	65.	45.
4,800.01	5,000.00	68.	48.

In applying the above schedule, to determine the tax of a taxpayer with one or more dependents, there shall be subtracted from his gross income Four Hundred and Forty Dollars (\$440.00) for each dependent, as defined in Section 228 (b) of this sub-title.

Whether a taxpayer is entitled to the personal exemption of One Thousand Dollars (\$1,000) or Two Thousand Dollars (\$2,000), shall be determined by his status on July 1st of the