

year of the taxpayer begins, has no gross income and is not a dependent of another taxpayer.

(i) FOR ALL CALENDAR YEARS BEGINNING AFTER DECEMBER 31, 1948, AND FOR ALL FISCAL YEARS ENDING AFTER THAT DATE, AN ADDITIONAL PERSONAL EXEMPTION OF \$1,000.00 SHALL BE ALLOWED EACH TAXPAYER WHO HAS ATTAINED THE AGE OF SIXTY-FIVE (65) YEARS BEFORE THE CLOSE OF THE TAXABLE YEAR, AND AN ADDITIONAL PERSONAL EXEMPTION OF \$1,000.00 SHALL BE ALLOWED THE TAXPAYER IF HIS SPOUSE HAS ATTAINED THE AGE OF SIXTY-FIVE (65) YEARS BEFORE THE CLOSE OF THE TAXABLE YEAR. THE TAXPAYER SHALL BE ALLOWED AN ADDITIONAL DEPENDENT CREDIT OF \$600.00 FOR EACH DEPENDENT WHO HAS ATTAINED THE AGE OF SIXTY-FIVE (65) YEARS BEFORE THE CLOSE OF THE TAXABLE YEAR.

SEC. 2. *And be it further enacted,* That this Act is hereby declared to be an emergency measure and necessary for the immediate preservation of the public health and safety, and having been passed by a ye and nay vote, supported by three-fifths of all of the members elected to each of the two Houses of the General Assembly of Maryland, the same shall take effect from the date of its passage.

Approved February 25, 1950.

CHAPTER 7

(Senate Bill 1)

AN ACT making appropriations for the support of the State Government and for the aid of sundry schools and institutions and for other purposes for the fiscal year ending June 30, 1951.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That subject to the provisions hereinafter set forth and subject to the Public General Laws of Maryland relating to the Budget procedure, the several amounts hereinafter named as "appropriations", or so much thereof as shall be sufficient to accomplish the purposes designated, are hereby appropriated and authorized to be paid to the respective departments, boards, commissions and officers of the State, and to the respective schools and institutions, and for the several purposes specified, for the fiscal year beginning July 1, 1950, and ending June 30, 1951, as hereinafter indicated.