

(F) a son or daughter of a brother or sister of the taxpayer,

(G) a brother or sister of the father or mother of the taxpayer,

(H) a son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law of the taxpayer.

(I) a foster son or foster daughter of the taxpayer.

As used in this subsection, the terms "brother" and "sister" include a brother or sister by the half-blood. A foster child who is actually supported and maintained by the taxpayer shall be considered a child of such person for the purposes of this section. For the purposes of determining whether any of the foregoing relationships exist, a legally adopted child of a person shall be considered a child of such person by blood. The term "dependent" does not include any individual who is a citizen or subject of a foreign country unless such individual is a resident of the United States or of a country contiguous to the United States.

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 5

(House Bill 18)

AN ACT to repeal and re-enact, with amendments, Section 230B, sub-section (e) of Article 81 of the Annotated Code of Maryland (1947 Supp.), title "Revenue and Taxes", sub-title "Income Tax", relating to the allowable personal exemption and dependent credit.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 230B, sub-section (e) of Article 81 of the Annotated Code of Maryland (1947 Supp.), title "Revenue and Taxes", sub-title "Income Tax", be and the same is hereby repealed and re-enacted, with amendments, to read as follows:

230B.

(e) In applying the above schedules, to determine the tax of a taxpayer with one or more dependents, there shall be