

subtracted from his gross income beginning with the calendar year [1944] 1949 and thereafter, [Four] Six Hundred Dollars [(\$400.00)] (\$600.00) for each dependent, as defined in Section [229] 228 (b) of this sub-title.

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 6

(House Bill 20)

AN ACT to add a new sub-section to Section 228 of Article 81 of the Annotate Code of Maryland (1947 Supp.), title "Revenue and Taxes", sub-title "Income Tax", said new sub-section to follow immediately after Sub-section (h) of said Section 228, as said sub-section was enacted by Chapter 546 of the Acts of 1949, to be known as Sub-section (i), relating to an additional personal exemption for the taxpayer and his spouse who has attained the age of sixty-five (65) YEARS, AND AN ADDITIONAL DEPENDENT CREDIT FOR EACH DEPENDENT WHO HAS ATTAINED THE AGE OF SIXTY-FIVE (65) YEARS.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That a new sub-section be and the same is hereby added to Section 228 of Article 81 of the Annotated Code of Maryland (1947 Supp.), title "Revenue and Taxes", sub-title "Income Tax", said new sub-section to follow immediately after Sub-section (h) of said Section 228, as said sub-section was enacted by Chapter 546 of the Acts of 1949, and to read as follows:

228.

(i) *For all calendar years beginning after December 31, 1948, an additional personal exemption of \$1,000.00 for the taxpayer if he has attained the age of sixty-five (65) before the close of the taxable year; and an additional personal exemption of \$1,000.00 for the spouse of the taxpayer if a separate return is made by the taxpayer, and if the spouse has attained the age of sixty-five (65) before the close of the taxable year, and, for the calendar year in which the taxable*