

CHAPTER 26.

(Senate Bill 4)

AN ACT to repeal and re-enact, with amendments, Sub-section (b) of Section 228 of Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes", sub-title "Income Tax", defining the term "dependent" in connection with personal exemptions allowed under the State Income Tax Law.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Sub-section (b) of Section 228 of Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes", sub-title "Income Tax", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

228. (b) Four hundred dollars (\$400) for each person (other than husband or wife) who is a dependent as herein defined. The term "dependent" means any of the following persons who have a gross income under \$500.00 per year, and over half of whose support, for the calendar year in which the taxable year of the taxpayer begins, was received from the taxpayer:

- (A) a son or daughter of the taxpayer, or a descendant of either,
- (B) a stepson or stepdaughter of the taxpayer,
- (C) a brother, sister, stepbrother, or stepsister of the taxpayer,
- (D) the father or mother of the taxpayer, or an ancestor of either,
- (E) a stepfather or stepmother of the taxpayer,
- (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.

As used in this sub-section the terms "brother" and "sister" include a brother or sister by the half-blood. 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 law and necessary for the imme-