## CHAPTER 546

### (House Bill 311)

AN ACT to repeal and re-enact, with amendments, Section 228 (h), as enacted by Chapter 41 of the Laws of Maryland (Extra-Ordinary Session, 1948), of Article 81 of the Annotated Code of Maryland (1947 Supplement), title "Revenue and Taxes", sub-title "Income Tax", providing an additional tax exemption for a blind person or his spouse.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 228 (h), as enacted by Chapter 41 of the Laws of Maryland (Extra-Ordinary Session, 1948), of Article 81 of the Annotated Code of Maryland (1947 Supplement), title "Revenue and Taxes", sub-title "Income Tax", be and it is hereby repealed and re-enacted, with amendments, to read as follows: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.

(h) In addition to the personal exemption allowed in sub-section (a) hereof, One Thousand Dollars ($1,000.00) if the taxpayer is blind and One Thousand Dollars ($1,000.00) to the spouse of the taxpayer if he or she be blind. The term "blind", as used herein, shall mean an individual with a central visual accuity of 20/200 or less in the better eye with correcting glasses. An individual with a central visual accuity of more than 20/200 in the better eye with correcting glasses shall also be considered blind if he has a field of vision defect in which the peripheral field has contracted to such an extent that the widest diameter of the visual field subtends at an angular distance no greater than twenty (20) degrees.

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 yea 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 April 29, 1949.

## CHAPTER 547

### (House Bill 319)

AN ACT to repeal and re-enact, with amendments, Section 75 (a) of Article 39 of the Annotated Code of Maryland