

ordinary income rates under Section 117 of the United States Internal Revenue Code.

(s) Alimony payments made pursuant to a decree of divorce or separation or pursuant to a written instrument incident thereto, but lump sum payments and payments for support of children shall not be considered as alimony.

SEC. 3. *And be it further enacted,* That a new section be and it is hereby added to Article 81 of the Annotated Code of Maryland (1947 Supp.), title "Revenue and Taxes", sub-title "Income Tax", said new section to be known as Section 224A, to follow immediately after Section 224 of said Article, and to read as follows:

224A. Optional Standard Deduction for Individuals. In the case of an individual, at his election, a standard deduction shall be allowed which deduction shall be in lieu of deductions provided for in Section 224 of this sub-title. The standard deduction provided for by this section shall be in an amount equal to ten percent (10%) of the gross income of the taxpayer as computed in accordance with the provisions of this sub-title but in no event shall the standard deduction exceed Five Hundred Dollars (\$500.00). In the case of husband and wife the standard deduction provided for in this section shall not be allowed to either if the net income of one of the spouses is determined without regard to such standard deduction OR WITHOUT REGARD TO SECTION 230B HEREOF, ANYTHING TO THE CONTRARY IN SAID SECTION 230B NOTWITHSTANDING.

SEC. 4. *And be it further enacted,* That all laws or parts of laws, whether public general or public local, inconsistent with any of the provisions of this Act, be and the same are hereby repealed to the extent of such inconsistency.

SEC. 5. *And be it further enacted,* That if any section, subsection, sentence, clause or other provision of this Act, or the application thereof to any person or circumstance is held invalid or unconstitutional, such invalidity or unconstitutionality shall not affect the remaining provisions of this Act, and the application of such provisions to other persons or circumstances. If an exemption or exception from the tax is held invalid, the tax shall apply without such exemption or exception.

Sec. 6. And be it further enacted, That this Act shall take effect July 1, 1951.