

## CHAPTER 138

(House Bill 358)

AN ACT to repeal and re-enact, with amendments, Section 281 (b) of Article 81 of the Annotated Code of Maryland (1951 Edition), title "Revenue and Taxes", sub-title "Income Tax", correcting an omission in the manner in which said section appears in said Code.

WHEREAS, there is an omission in Sub-section (b) of Section 281 of Article 81 as it appears in the 1951 Code, said omission probably being caused by the dropping of a line of type; and

WHEREAS, it is desirable to re-enact this section in order to remove any question as to the wording thereof; now therefore

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 281 (b) of Article 81 of the Annotated Code of Maryland (1951 Edition), title "Revenue and Taxes", sub-title "Income Tax", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

281.

(b) For calendar years beginning after December 31, 1948, Six Hundred Dollars (\$600) for each person (other than husband or wife) who is 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, [year of the taxpayer begins, was received from the taxpayer:]

(B) a stepson or stepdaughter of the taxpayer,

(C) a brother, sister, stepbrother, or stepsister of the taxpayer,

EXPLANATION: *Italics indicate new matter added to existing law.*

[Brackets] indicate matter stricken from existing law.

CAPITALS indicate amendments to bill.

~~Strike out~~ indicates matter stricken out of bill.