

scientific, literary or educational purposes; or (4) any voluntary fire company maintaining a bona fide existence at some location in the State of Maryland; to an amount which in all the above cases combined, does not exceed **[fifteen per cent. (15%)]** *twenty per cent. (20%)* of the net income of individuals and firms and 5% of the net income of corporations as computed without the benefit of this sub-section. Such contributions or gifts shall be allowable as deductions only if verified under the rules and regulations prescribed by the Comptroller.

(q) *For all calendar years beginning after December 31, 1952, expenses paid during the taxable year, not compensated for by insurance or otherwise, for medical care of the taxpayer, his spouse or dependents as defined in Section 281 (b) The term "medical care" shall include amounts paid for the diagnosis, cure, mitigation, treatment, or prevention of disease, or for the purpose of affecting any structure or function of the body (including amounts paid for accident or health insurance); provided, however, that a taxpayer may deduct only such expenses as exceed five per centum of his net income or five per centum of the aggregate net income in the case of husband and wife, computed without the benefit of this section, and that the maximum deduction for the taxable year shall not exceed \$2,500 in the case of husband and wife or head of a family, or \$1,250 in the case of all other such individuals [.]*, *except, however, that if the taxpayer or his spouse has attained the age of 65 before the close of the taxable year the full amount of medical expenses paid may be deducted without regard to the 5% limitation.*

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1953.

Approved April 11, 1953.

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## CHAPTER 495

(House Bill 369)

AN ACT to add a new section to Article 15 of the Code of Public Local Laws of Maryland (1930 Edition), title "Charles County", said new section to be known as Sec-

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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.