

title "Revenue and Taxes", sub-title "Income Tax", said new section to follow immediately after Section 277 (t) thereof and to read as follows:

277. (u) *For all calendar years beginning after December 31, 1954, expenses paid during the taxable year by a taxpayer who is a woman or a widower for the care of one or more dependents, but only if such care is for the purpose of enabling the taxpayer to be gainfully employed, and subject to the following limitations:*

(1) ~~the deduction~~ DEDUCTION shall not exceed \$600.00 for any taxable year.

(2) *the deduction shall not apply to any amount paid to an individual with respect to whom the taxpayer is allowed for his taxable year a deduction under Section 281 (b) of this Article.*

IN THE CASE OF A WOMAN WHO IS MARRIED, BUT NOT LIVING WITH HER PRESENT SPOUSE, AND WHO SUPPORTS A SON OR DAUGHTER BY A FORMER SPOUSE, THE DEDUCTION, TO THE EXTENT HEREIN PROVIDED, SHALL BE APPLICABLE.

*In the case of a woman who is married and who is not legally separated from her spouse under a decree of limited divorce at the close of the taxable year, the deduction provided under this subsection (1) shall not be allowed unless she files a joint return with her husband for the taxable year, and (2) shall be reduced by the amount (if any) by which the gross income of the taxpayer and her spouse exceeds \$4,500.00. This paragraph shall not be applicable if the taxpayer's husband is incapable of self-support because of mental or physical defects.*

For the purposes of this sub-section the term "dependent" means a person as defined in Section 281 (b) of this sub-title, if (1) he is physically or mentally incapable of caring for himself, or (2) he has not attained the age of twelve years and is either a son, step-son, daughter, or step-daughter of the taxpayer.

For the purposes of this sub-section the term "widower" shall include an unmarried individual who is separated from his spouse under a decree of divorce.

SEC. 2. *And be it further enacted, That this Act shall take effect June 1, 1955.*

Approved April 25, 1955.

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#### CHAPTER 571

(Senate Bill 234)

AN ACT to add Section 277 (q-1) to Article 81 of the Annotated Code of Maryland (1951 Edition and 1954 Supplement), title "Revenue and Taxes", sub-title "Income Tax", said new section

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.