

(1955 Supplement), title "Revenue and Taxes", sub-title "Income Tax", relating to the application of the optional tax tables.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Sub-section (e) of Section 285 of Article 81 of the Annotated Code of Maryland (1955 Supplement), title "Revenue and Taxes", sub-title "Income Tax", be and the same is hereby repealed and re-enacted, with amendments, to read as follows:

285.

(e) In applying the schedules in Sub-sections (b) and (d) of this section, to determine the tax of a taxpayer with one or more dependents, there shall be subtracted from his gross income beginning with the calendar year 1949 and ending with the calendar year 1954, Six Hundred (\$600.00) for each dependent, as defined in Section 281 (b) of this sub-title. In applying the schedule in Sub-section [(d)] (d-2) of this section to determine the tax of a taxpayer with more than two dependents or exemptions, there shall be subtracted from his gross income beginning with the calendar year 1955, Eight Hundred Dollars (\$800.00) for each dependent, as defined in Section 281 (b) of this sub-title, provided that the Comptroller is authorized and empowered to extend such schedule to include additional dependents and exemptions so as to eliminate the necessity of making such subtraction.

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1956.

Approved March 2, 1956.

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## CHAPTER 63

(Senate Bill 118)

AN ACT to repeal and re-enact, with amendments, Section 5 of Chapter 45 of the Acts of 1954, said Act being the State Bond Construction Bill enacted at the 1954 Session of the General Assembly and being amended in order to change the purpose for which Morgan State College may expend one appropriation item contained therein.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 5 of Chapter 45 of the Acts of 1954 be and it is hereby repealed and re-enacted, with amendments, to read as follows:

5. The actual cash proceeds of the sale of the Certificates of Indebtedness to be issued under this Act shall be paid to the Treasurer of the State upon the warrant of the Comptroller and such proceeds shall be used exclusively for the following purposes, to wit:

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.