

ceeding upon certification by the Clerk of the Court of Harford County.

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

This bill was passed at the 1955 session of the General Assembly and was vetoed by the Governor on April 28, 1955. Under the provisions of Section 17 of Article 2 of the State Constitution, bills vetoed after adjournment of the Legislature must be returned by the Governor to the next regular or special session of the General Assembly. The bill was repassed over the Governor's veto by the House of Delegates on February 1, 1956, and by the Senate on February 8, 1956. Under the constitutional provisions it becomes effective on June 1, 1956.

CHAPTER 16

(Senate Bill 35)

AN ACT to repeal and re-enact, with amendments, Sub-sections (f), (g) and (h) of Section 281 of Article 81 of the Annotated Code of Maryland (1951 Edition and 1955 Supplement), title "Revenue and Taxes", sub-title "Income Tax", providing an adjustment of the allowable personal exemption where the taxpayer or his spouse is blind and an adjustment of the personal exemption allowed to a taxpayer or his spouse who has attained the age of sixty-five (65) years and by increasing the amount allowed a dependent who has attained the age of sixty-five (65) years or more and by extending such exemptions on a proportioned basis to an individual not a resident of this State.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Sub-sections (f), (g) and (h) of Section 281 of Article 81 of the Annotated Code of Maryland (1951 Edition and 1955 Supplement), title "Revenue and Taxes", sub-title "Income Tax", be and the same are hereby repealed and re-enacted, with amendments, to read as follows:

281.

(f) *For all calendar years beginning after December 31, 1954, there shall be allowed, [In] in addition to the personal exemption allowed in sub-section (a) hereof, [one thousand dollars (\$1,000.00)] Eight Hundred Dollars (\$800.00) if the taxpayer is blind and [one thousand dollars (\$1,000.00)] Eight Hundred Dollars (\$800.00) to the spouse of the taxpayer if he or she be blind. Where separate returns are filed by husband and wife, the additional exemption herein provided may not be divided between them nor claimed in full by one spouse to the exclusion of the other spouse, but said additional exemption shall be considered personal as to each taxpayer. The term "blind", as used herein, shall mean an individual with a central visual acuity of 20/200 or less in the better eye with correcting glasses. An individual with a central visual acuity of more than*

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.