

20/200 in the better eye with correcting glasses shall also be considered blind if he has a field of vision defect in which the peripheral field has contracted to such an extent that the widest diameter of the visual field subtends at an angular distance no greater than twenty (20) degrees.

(g) For all calendar years beginning after December 31, [1948] 1954, and for all fiscal years ending after that date, an additional personal exemption of [\$1,000.00] *Eight Hundred Dollars (\$800.00)* shall be allowed each taxpayer who has attained the age of sixty-five (65) years before the close of the taxable year and an additional personal exemption of [\$1,000.00] *Eight Hundred Dollars (\$800.00)* shall be allowed the taxpayer if his spouse has attained the age of sixty-five (65) years before the close of the taxable year. 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 taxpayer shall be allowed an additional dependent credit of [\$600.00] *Eight Hundred Dollars (\$800.00)* for each dependent who has attained the age of sixty-five (65) years before the close of the taxable year.

(h) An individual, not a resident of this State, who receives credits for income taxes paid to other States under the provisions of Section 287 hereof, shall be entitled only to such proportion of the amounts allowable under (a), (b), [or] (d), (f) or (g) hereof as that portion of the net income of such taxpayer which is taxable in this State bears to his total net income.

SEC. 2. *And be it further enacted*, That this Act is hereby declared to be an emergency measure and necessary for the immediate preservation of the public health and safety and having been passed by a yea and nay vote, supported by three-fifths of all of the members elected to each of the two Houses of the General Assembly, the same shall take effect from the date of its passage.

Approved February 13, 1956.

CHAPTER 17

(Senate Bill 4)

AN ACT to repeal and re-enact, with amendments, Section 28 (b) of Article 81 of the Annotated Code of Maryland (1951 Edition), title "Revenue and Taxes", sub-title "Notices as to Assessments", increasing the period of time required for the serving of a notice as to an increase or other change in existing assessments.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 28 (b) of Article 81 of the Annotated Code of Maryland (1951 Edition), title "Revenue and Taxes", sub-title "Notices as to Assessments", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

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.