

289.

(g) 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 Dollars (\$600.00) for each dependent, as defined in Section 286 (b) of this sub-title. In applying the schedule in Sub-section (f) 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 286 (b) of this sub-title. In applying the schedule in Sub-section (f-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 1958, Eight Hundred Dollars (\$800.00) for each dependent, as defined in Section 286 (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. 4. *And be it further enacted*, That this Act shall take effect June 1, 1958.

Approved April 4, 1958—11.30 a.m.

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CHAPTER 7

(Senate Bill 7)

AN ACT to repeal and re-enact, with amendments, Section 325 of Article 81 of the Annotated Code of Maryland (1957 Edition) title "Revenue and Taxes", sub-title "Retail Sales Tax Act", to increase the rate of the retail sales tax; and to repeal and re-enact, with amendments, Section 373 of Article 81 of the Annotated Code of Maryland (1957 Edition) title "Revenue and Taxes", sub-title "Maryland Use Tax", to increase the rate of the use tax; and to repeal and re-enact, with amendments, Section 326 (g) of said Article and sub-title to provide that the rate of tax imposed on certain farm equipment and vehicles be equal to that imposed on motor vehicles under the titling tax provisions of Section 29 of Article 66½ of the Annotated Code of Maryland (1957 Edition).

SECTION 1. *Be it enacted by the General Assembly of Maryland*. That Section 325 of Article 81 of the Annotated Code of Maryland (1957 Edition) title "Revenue and Taxes", sub-title "Retail Sales Tax Act", be and the same is hereby repealed and re-enacted, with amendments, to read as follows: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.