

(\$2,500.00) for the year; and, in either event, unless at least five hundred dollars (\$500.00) of said income is not subject to withholding provisions as elsewhere in this section provided. Except as specifically provided elsewhere in this subsection, every individual covered by the provisions of this subsection shall be subject generally to the provisions and penalties of the remainder of this section.

*Every individual receiving income in the form of an award, prize, lottery or raffle (whether the same be paid in cash or property) as the result of participating in an amusement, educational, or advertising program, or any game of chance, or in the operation of any known gambling device or machine, where the amount of such prize or award is Five Hundred (\$500.00) Dollars or more and is paid in full at the time of the award, drawing or completion of the contest or event shall within ~~fifteen (15)~~ SIXTY (60) days from the receipt of such award or prize file an estimated return with respect thereto, or an amended estimated return if an estimated return has previously been filed, and shall with the filing of said return pay in full the tax imposed under this sub-title upon the value of such award or prize unless the value thereof be tax exempt under the provisions of this sub-title, anything hereinabove to the contrary notwithstanding.*

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1959, but shall be applicable for the full calendar year Nineteen Hundred and Fifty Nine (1959) or a fiscal year to the extent ending in said calendar year and for each calendar or fiscal year thereafter.

Approved April 8, 1959.

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CHAPTER 482

(House Bill 595)

AN ACT to repeal and re-enact, with amendments, sub-section (i) of Section 279 as amended by Chapter 27 of the Laws of Maryland (1958), and sub-section (n) of Section 280, and sub-section (c) of Section 281, and Section 282 of Article 81 of the Annotated Code of Maryland (1957 Edition) title "Revenue and Taxes", sub-title "Income Tax", relating to definitions, gross income and exclusions therefrom, allowable deductions and exemptions for the purpose of the Maryland Income Tax Law, and the optional standard deduction, such amendments specifically relating to definition of the term "resident", the military exclusion, the deductibility of Federal excise taxes, and the limitation upon the use of the optional standard deduction.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That sub-section (i) of Section 279 as amended by Chapter 27 of the

**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.