

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Annotated Code of Maryland (1957 Edition) title "Revenue and Taxes", sub-title "Income Tax", be and the same are hereby repealed and re-enacted, with amendments, to read as follows:

279.

(i) "Resident" means an individual domiciled in this State on the last day of the taxable year, and every other individual who, for more than six months of the taxable year, maintained a place of abode within this State, whether domiciled in this State or not; but any individual who, on or before the last day of the taxable year, changes his place of abode to a place without this State, with the bona fide intention of continuing to abide permanently without this State, shall be taxable as a resident of this State for that portion of the taxable year in which he resided in this State and as a non-resident of the State for the remainder of the taxable year. The fact that a person who has changed his place of abode, within six months from so doing, again resides within this State, shall be prima facie evidence that he did not intend to have his place of abode permanently without this State. Every individual other than a resident shall be deemed a non-resident. Where, however, an individual who during the taxable year transfers his residence to this State from a State or jurisdiction other than Maryland with the intent of becoming a resident of this State, he shall be taxable under this sub-title [on such proportion of his entire income taxable under this sub-title as the number of months during which residence was maintained in this State bears to twelve months and the allowable exemptions, and dependent credit shall be prorated and adjusted in the same manner] *only with respect to taxable income as defined herein received by him from and after the date he becomes a resident of this State through the close of the calendar year and the allowable exemptions and dependent credit shall be prorated on the basis of the number of months during which residence was maintained in this State bears to twelve months*, provided, however, that an individual filing a return in accordance with this provision shall not be entitled to the credit provided in Section 290 of this subtitle for any income tax paid to the State or jurisdiction of his former residence while a resident of such former State or jurisdiction.

280.

(n) Pay as member of armed forces, etc.—Payments up to fifteen hundred dollars (\$1,500.00) received during each current calendar year as members of the armed forces of the United States and of the United States Maritime Service, U. S. Merchant Marine Cadet Corps, United States Merchant Marine, and the United States Public Health Service Commissioned Officers Corps by residents of this State on active duty with aforesaid branches of service, in time of war, *and prior to the cessation of hostilities*, or while in a combat area or zone.

281.

(c) Certain State and federal taxes.—All taxes paid or accrued during the taxable year to this State, its political subdivisions or the