

CHAPTER 457

(House Bill 496)

AN ACT to add new subsection (j) to Section 286 of Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes," subtitle "Income Tax," to follow immediately after subsection (i) thereof, relating to personal exemptions from gross income in calculating income tax due the State of Maryland and providing for allowance of such exemptions under multiple support agreements when declarations of intent are filed with the Comptroller.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That new subsection (j) be and it is hereby added to Section 286 of Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes," subtitle "Income Tax," to follow immediately after subsection (i) thereof, and to read as follows:

286.

(j) For purposes of subsection (b), over half of the support of an individual for a calendar year shall be treated as received from the taxpayer if—

(1) no one person contributed over half of such support;

(2) over half of such support was received from persons each of whom, but for the fact that he did not contribute over half of such support, would have been entitled to claim such individual as a dependent for a taxable year beginning in such calendar year;

(3) the taxpayer contributed over 10 percent of such support; and

(4) each person described in paragraph (2) (other than the taxpayer) who contributed over 10 percent of such support files a written declaration (in such manner and form as the Comptroller or his delegate may by regulations prescribe) that he will not claim such individual as a dependent for any taxable year beginning in such calendar year.

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1963, and shall apply to income received in the calendar year 1963 and each and every year thereafter.

Approved April 17, 1963.

CHAPTER 458

(House Bill 529)

AN ACT to repeal and re-enact, with amendments, Section 161 of the Code of Public Local Laws of Howard County (1957 Edition, being Article 14 of the Code of Public Local Laws of Maryland), title "Howard County," subtitle "Planning and Subdivision Control," amending the local laws of Howard County with respect to the approval of certain capital improvements by the Howard County