

Code of Maryland (1957 Edition), title "Inheritance", subtitles respectively, "Division and Election-Partition", "Election", and "Sales by Commissioners", be and they are hereby repealed.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1964.

Approved April 7, 1964.

CHAPTER 89

(Senate Bill 42)

AN ACT to repeal and reenact, with amendments, Section 280 (n) of Article 81 of the Annotated Code of Maryland (1963 Supplement), title "Revenue and Taxes", sub-title "Income Tax", amending the law with respect to exclusions from gross income for the State income tax, concerning particularly certain payments received by members of the armed forces and other branches of federal service while in a hostile fire area or a combat area or zone. INCOME TAX BY EXTENDING THE EXCLUSION TO MEMBERS OF THE ARMED FORCES AND OTHER BRANCHES OF THE FEDERAL MILITARY SERVICE WHERE THE INDIVIDUAL IS IN A MILITARY POLICING AREA OR ZONE.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 280 (n) of Article 81 of the Annotated Code of Maryland (1963 Supplement), title "Revenue and Taxes", sub-title "Income Tax", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

280.

(n) Payments up to fifteen hundred dollars (\$1,500) received during each current calendar year as members of the armed forces of the United States, the United States Maritime Service, United States Merchant Marine Cadet Corps, United States Merchant Marine, United States Public Health Service Commissioned Officers Corps and the Commissioned Officers Corps of the United States Coast and Geodetic Survey by residents of this State on active duty with aforesaid branches of service. ~~For all calendar years prior to January 1, 1964, the exclusion herein provided for shall apply in a calendar year only in time of war, and prior to the cessation of hostilities, or while the individual is in a combat area or zone. For all calendar years beginning after December 31, 1963, the exclusion herein provided for shall apply in a calendar year only in time of war, and prior to the cessation of hostilities, or while the individual is in either (1) a combat area or zone as defined in Section 112 of the Internal Revenue Code (26 USC 112, as amended from time to time), or (2) a hostile fire area as defined in Section 9 of Public Law 88-132 (Uniformed Services Pay Act of 1963, enacted by the Congress of the United States, as it may be amended or revised from time to time.)~~ SAID BRANCHES OF SERVICE. FOR ALL CALENDAR YEARS BEGINNING AFTER DECEMBER 31, 1963, THE EXCLUSION HEREIN PROVIDED SHALL BE APPLICABLE TO AN INDIVIDUAL SERVING IN A MILITARY AREA