

## CHAPTER 71

(Senate Bill 26)

AN ACT concerning

Income Tax - Optional Standard Deductions and Computation

FOR the purpose of permitting an individual to change his or her election of the optional standard deduction and his or her election or non-election of the optional method of computation after the return has been filed.

BY repealing and re-enacting, with amendments,

Article 81 - Revenue and Taxes

Section 282 and 289

Annotated Code of Maryland

(1969 Replacement Volume and 1974 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Sections 282 and 289 of Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1969 Replacement Volume and 1974 Supplement) be and they are hereby repealed and re-enacted, with amendments, to read as follows:

Article 81 - Revenue and Taxes

282.

For all calendar years beginning after December 31, 1950, and for all fiscal years ending after said date, an individual, excluding, however, fiduciaries to the extent included under subsection (e) and defined under subsection (f) of § 279 of this subtitle, shall be allowed a standard deduction, which shall be allowed only if the individual elects to claim it [and the filing of a return by use of the optional standard deduction herein provided shall constitute such election and said return and method of filing shall be final and irrevocable for the particular taxable year]. Where the individual elects to claim the optional standard deduction here provided, such deduction shall be in lieu of all itemized deductions provided for in § 281. The standard deduction herein provided for shall not be in lieu of the deductions permitted under federal law in arriving at adjusted gross income. The standard deduction provided