[(e)][[(D)]](C) If a husband and wife living together file separate returns, each shall be treated as a single person for the purposes of this section.

SECTION 2. AND BE IT FURTHER ENACTED, That Section 1 of this Act shall take effect for all taxable years beginning after December 31, 1974.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1975.

Approved April 1, 1975.

CHAPTER 72

(Senate Bill 69)

AN ACT concerning

Sexual Discrimination - State Police Retirement System

FOR the purpose of eliminating sexually discriminatory references with respect to certain benefits paid under the State Police Retirement System [[; providing that certain benefits payable under this System shall not include certain cost of living adjustments;]] and correcting certain language therein.

BY repealing and re-enacting, with amendments,

Article 88B - State Police Section 53(6)(c), (9), and (12) Annotated Code of Maryland (1969 Replacement Volume and 1974 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Sections 53(6)(c), (9), and (12) of Article 88B — State Police, of the Annotated Code of Maryland (1969 Replacement Volume and 1974 Supplement) be and they are hereby repealed and re-enacted, with amendments, to read as follows: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 88B - State Police