

All assessors appointed under the provisions of this article, BY WHATEVER DESIGNATION KNOWN, shall take and subscribe to the oath provided for in the Constitution before the clerk of the circuit or superior court, or one of his deputies, of the county or city [for which they shall act, and the chief and assistant State supervisors of assessments shall take and subscribe to said oath before the clerk of the Superior Court of Baltimore City.] IN WHICH THEY RESIDE OR IN A JURISDICTION DESIGNATED BY THE DIRECTOR OF THE DEPARTMENT OF ASSESSMENTS AND TAXATION.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1976.

Approved April 13, 1976.

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CHAPTER 161

(House Bill 319)

AN ACT concerning

Revenue and Taxes - Filing of Return

FOR the purpose of amending a certain provision concerning the manner of filing a State income tax return by a husband and wife for a particular tax year.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes  
Section 286(a)  
Annotated Code of Maryland  
(1975 Replacement Volume and 1975 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 286(a) of Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1975 Supplement) be and it is hereby repealed and reenacted, with amendments, to read as follows:

Article 81 - Revenue and Taxes

286.

The following personal exemptions shall be allowed to individuals:

(a) In the case of a single person, or a married person not living with husband or wife, eight hundred