

said city and to said counties by the Comptroller at least as often as quarterly.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1979.

Approved May 14, 1979.

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CHAPTER 322

(House Bill 291)

AN ACT concerning

Income Tax - Personal and Dependent Exemptions

FOR the purpose of conforming the State provisions for personal and dependent exemptions for income tax purposes to the federal provisions providing an allowable exemption in the case of a fiduciary; providing for the allowable deductions in the case of part-year residents; providing for a pro rata apportionment of deductions in the case of nonresidents receiving credits for taxes paid to other states; providing for allowable deductions when federal returns are not required; and providing for an additional exemption for each dependent who has reached 65 years of age..

BY repealing

Article 81 - Revenue and Taxes  
Section 286  
Annotated Code of Maryland  
(1975 Replacement Volume and 1978 Supplement)

BY adding to

Article 81 - Revenue and Taxes  
Section 286  
Annotated Code of Maryland  
(1975 Replacement Volume and 1978 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

Article 81 - Revenue and Taxes

[286.

The following personal exemptions shall be allowed to individuals: