

<u>WILLARDS</u>	123
<u>PITTSVILLE</u>	90
<u>FRUITLAND</u>	341

<u>TOTAL</u>	<u>103,760</u>
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WORCESTER COUNTY

<u>COUNTY GOVERNMENT</u>	21,007
<u>BERLIN</u>	570
<u>OCEAN CITY</u>	1,411
<u>POCOMOKE CITY</u>	840
<u>SNOW HILL</u>	594

<u>TOTAL</u>	<u>24,422</u>
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282.

For all calendar years beginning after December 31, ~~1950~~ 1978, 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. 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 for by this section shall be in an amount equal to ~~ten-percent (10%)~~ 13 PERCENT of the gross income of the taxpayer as computed in accordance with the provisions of this subtitle but in no event shall the standard deduction exceed [five hundred dollars (\$500.00)] \$1,500 ON AN INDIVIDUAL RETURN OR \$3,000 ON A JOINT RETURN. In the case of husband and wife filing a joint return, said return for the purposes of this section, shall be considered the return of ~~two-taxpayers, however, the~~ ONE TAXPAYER AND THE STANDARD DEDUCTION PROVIDED IN THIS SECTION MAY NOT EXCEED \$3,000. ~~THE~~ standard deduction provided for in this section shall not be allowed to either if the net income of one of the spouses is determined without regard to such standard deduction or without regard to § 289 hereof, anything to the contrary in said § 289 notwithstanding. ~~THE CHANGE IN THE RATE OF STANDARD DEDUCTION TO 13 PERCENT SHALL BE REPEALED AUTOMATICALLY AND OF NO EFFECT ON JULY 1, 1981, WITHOUT FURTHER ACTION BY THE GENERAL ASSEMBLY, AT WHICH TIME THE RATE OF STANDARD DEDUCTION SHALL BE 10 PERCENT.~~

SECTION 2. AND BE IT FURTHER ENACTED, That the provisions of Section 282 of this Act shall take effect for all taxable years beginning after December 31, 1978.