

282.

For all calendar years beginning after December 31, 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 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 \$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 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 [The change in the rate of standard deduction to 13 percent shall be repealed automatically and of no effect on July 1, 1981, without further action by the General Assembly, at which time the rate of standard deduction shall be 10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 this Act shall take effect July 1, 1980.

Approved April 22, 1980.

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CHAPTER 144

(Senate Bill 949)

AN ACT concerning

Driving While Intoxicated, Ability Impaired, or  
Under the Influence of Drugs and Alcohol

FOR the purpose of clarifying that under certain circumstances a person may not drive or attempt to drive a vehicle under the influence of any drug, combination of drugs, or a combination of one or more drugs and alcohol.