

spouses is determined without regard to such standard deduction or without regard to § 289 hereof, anything to the contrary in said § 289 notwithstanding.

(B) FOR PURPOSES OF COMPUTING THE OPTIONAL STANDARD DEDUCTION AS PROVIDED FOR IN SUBSECTION (A) OF THIS SECTION, MARYLAND ADJUSTED GROSS INCOME SHALL MEAN THE INDIVIDUAL TAXPAYER'S FEDERAL ADJUSTED GROSS INCOME AS DEFINED IN THE LAWS OF THE UNITED STATES, AS AMENDED FROM TIME TO TIME AND IN EFFECT FOR THE CORRESPONDING TAXABLE YEAR WITH THE MODIFICATIONS, ADDITIONS AND SUBTRACTIONS PROVIDED IN SECTIONS 288(G) AND 280(B) AND (C) OF THIS SUBTITLE.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall be applicable to all taxable years beginning after December 31, 1980.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1981.

Approved April 28, 1981.

CHAPTER 146

(House Bill 107)

AN ACT concerning

Anne Arundel County - Alcoholic Beverages

FOR the purpose of permitting a licensee to employ persons of a certain age or older to stock alcoholic beverages in Anne Arundel County.

BY repealing and reenacting, with amendments,

Article 2B - Alcoholic Beverages
Section 117
Annotated Code of Maryland
(1976 Replacement Volume and 1980 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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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 2B - Alcoholic Beverages

117.

(a) In Carroll County no person under 21 years of age may be employed to sell, deliver or otherwise deal with