

(12) [for] (I) ~~FOR the taxable years {beginning January--17--1980--and--January--17--1981--only}~~, ~~amounts SPECIFIED---IN---THIS---PARAGRAPH~~ AMOUNTS representing unreimbursed automobile travel expenses incurred by an individual while serving as a volunteer [to]:

1. FOR TAXABLE YEARS BEGINNING IN 1980 AND 1981 ONLY, TO a nonprofit volunteer fire company, or [to] any organization, the principal purpose [of] OR functions of which are the providing of medical, health, or nutritional care, and all of which constitute qualified organizations under Section 170 of the Internal Revenue Code; OR

2. FOR THE TAXABLE YEAR BEGINNING IN 1981 ONLY, TO PROVIDE ASSISTANCE, OTHER THAN ASSISTANCE WHICH CONSISTS OF PROVIDING TRANSPORTATION, TO HANDICAPPED INDIVIDUALS, AS DEFINED IN SECTION 190 OF THE INTERNAL REVENUE CODE, WHO ARE ENROLLED AS STUDENTS IN THE STATE COMMUNITY COLLEGES.

(II) THE AMOUNT OF THE ~~DEDUCTION~~ SUBTRACTION SHALL BE based upon the standard mileage rate provided in § 162 of the Internal Revenue Code and reduced by the amount of unreimbursed automobile travel expenses claimed on the individual's federal tax return as an itemized deduction, as to the same organizations, under § 170 of the Internal Revenue Code; and

(13) [for] FOR all taxable years ending after December 31, 1979, to the extent [not] otherwise includable in net income, interest received by an individual, not to exceed \$200 annually for a single individual and \$400 annually for a married couple.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1981.

Approved May 12, 1981.

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CHAPTER 358

(House Bill 382)

AN ACT concerning

Dorchester County and Somerset Counties -  
Prerequisite to Recording Deed - Payment of Local Taxes

FOR the purpose of making the payment of municipal corporation taxes a prerequisite to recording deeds in ~~Berchester-County~~ certain counties.