

(12) (i) Amounts representing unreimbursed automobile travel expenses incurred by an individual while serving as a volunteer:

1. For taxable years beginning in 1980 and 1981 only, to a nonprofit volunteer fire company, or any organization, the principal purpose 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 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 the taxable year 1980 only, to the extent 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[.]; AND

(14) FOR THE TAXABLE YEARS 1982, 1983, AND 1984 ONLY, AN AMOUNT IN EACH YEAR RESPECTIVELY NOT TO EXCEED 1/3 OF THE TOTAL AMOUNT OF SUBSISTENCE ALLOWANCE RECEIVED BY ANY MEMBER OF THE MARYLAND STATE POLICE FORCE FOR THE TAXABLE YEARS 1974 THROUGH 1977 AND INCLUDED IN MARYLAND TAXABLE INCOME; PROVIDED THAT, FOR PURPOSES OF COMPUTING THE TOTAL SUBSISTENCE ALLOWANCE, NO AMOUNT RECEIVED IN EXCESS OF \$1,600 FOR ANY 1 YEAR SHALL BE TAKEN INTO ACCOUNT.

SECTION -4- 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1982.

Approved June 1, 1982.

CHAPTER 857

(House Bill 597)

AN ACT concerning