

(12) (i) [Amounts] EXCEPT AS OTHERWISE PROVIDED IN THIS PARAGRAPH, 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] 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] 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

SECTION 2. AND BE IT FURTHER ENACTED, That Section 280(c)(12)(i)1. shall be applicable for all taxable years beginning after December 31, 1979, and Section 280(c)(12)(i)2. shall be applicable for all taxable years beginning after December 31, 1980.

SECTION -2- 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1982.

June 1, 1982

The Honorable James Clark, Jr.
President of the Senate
State House
Annapolis, Maryland 21404

Dear Mr. President:

In accordance with Article II, Section 17 of the Maryland Constitution, I have today vetoed Senate Bill 145.

This bill provides for an income tax deduction for certain transportation expenses incurred by volunteers.

House Bill 342, which was passed by the General Assembly and signed by me on April 13, 1982, accomplishes the same purpose. Therefore it is not necessary for me to sign Senate Bill 145.