

exemption certificate, it shall be considered a nullity for purposes of computing withholding and such employer shall withhold from the employee as from a single person claiming [no exemptions] ONE EXEMPTION. [Provided that the] THE filing of a withholding certificate is not considered an invalid, false or fraudulent statement within the meaning of this subsection, if it claims either:

(i) Less exemptions than those to which a taxpayer is actually entitled; or

(ii) [An additional exemption for each \$800 of itemized deductions claimed on the prior year State income tax return.] AN ADDITIONAL EXEMPTION FOR EACH \$800 OF THE EXCESS OF THE TOTAL OF ESTIMATED ITEMIZED DEDUCTIONS, ALIMONY PAYMENTS, ALLOWABLE CHILD CARE EXPENSES, QUALIFIED RETIREMENT CONTRIBUTIONS, BUSINESS LOSSES, MOVING EXPENSES, AND EMPLOYER BUSINESS EXPENSES, OVER THE STANDARD DEDUCTION ALLOWANCE.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1983, and be applicable to all taxable years beginning after December 31, 1982.

Approved May 24, 1983.

CHAPTER 367

(House Bill 167)

AN ACT concerning

Motor Fuel Inspection Law -
Liquefied Petroleum Gas

FOR the purpose of giving the Comptroller the discretion to collect, inspect, test, analyze, or establish minimum specifications for liquefied petroleum gas under certain circumstances.

BY repealing and reenacting, with amendments,

Article 56 - Licenses
Section 157B(a)
Annotated Code of Maryland
(1979 Replacement Volume and 1982 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article 56 - Licenses