- (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 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 504

(House Bill 190)

AN ACT concerning

Comptroller of the Treasury - Obsolete Provisions

FOR the purpose of repealing certain obsolete provisions of the Code affecting the Comptroller of the Treasury; and correcting an error.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes Section 280(c) and 459 Annotated Code of Maryland (1980 Replacement Volume and 1982 Supplement)

BY repealing

Article 81 - Revenue and Taxes
Section 281(c-1), 283(c-1), 288(e) and (f), 293, 311(e) and (c), 323B(a), and 411A
Annotated Code of Maryland
(1980 Replacement Volume and 1982 Supplement)

BY renumbering