

[(12)] (11) (i) Except as otherwise provided in this paragraph, amounts representing unreimbursed automobile travel expenses incurred by an individual while serving as a volunteer:

1. 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. 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)] (12) 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.

281.

[(c-1) There shall be allowed as a deduction in returns filed for the calendar year 1967, income and earnings taxes paid in 1966 and 1967 which are levied, imposed and collected pursuant to and by authority of § 323A of this article.]

283.

[(c-1) From the proceeds of the taxes levied by this subtitle, the Comptroller is authorized, for the fiscal year 1970, to expend such amounts as he deems necessary and expedient for the proper administration and enforcement of this subtitle. This authority includes, but in no way is limited to the employment of such assistants, auditors, investigators, clerks, stenographers and other employees as he deems necessary. All such employees, of a permanent nature, shall be so employed in