

Article 81 - Revenue and Taxes

289.

(a) In lieu of the regular method of computation provided by this subtitle, and the payment of the tax imposed by § 288(a) of this subtitle, an individual reporting on a cash basis for a calendar year [beginning after December 31, 1978,] and whose Maryland adjusted gross income for such year is [\$20,000] \$50,000 or less, may elect to pay the tax shown in tables which the Comptroller shall prepare, imposing a tax corresponding to the taxpayer's Maryland adjusted gross income. Such tables shall divide the range of Maryland adjusted gross incomes from \$0 to [\$20,000] \$50,000 into intervals not to exceed \$100, and impose on all Maryland adjusted gross incomes within any one such interval the same amount of tax, equal to the whole number of dollars nearest to the tax liability of a taxpayer whose Maryland adjusted gross income is the midpoint of such interval, taking account of the standard deduction provided by § 282 hereof and the personal exemptions provided by § 286 hereof. For purposes of this section, Maryland adjusted gross income shall have the same meaning as set forth in Section 282(b) of this article.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall be applicable to all taxable years beginning after December 31, 1984.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1985.

Approved May 21, 1985.

CHAPTER 286

(House Bill 309)

AN ACT concerning

Income Tax -- Delegation of Authority

FOR the purpose of authorizing the Comptroller to delegate the signing of liens, releases of lien, claims, and other documents necessary for the effective administration of the Income Tax Law to ~~certain employees in the Income Tax Division in addition to the Chief of the Income Tax Division~~ any employee of the Comptroller.

BY repealing and reenacting, with amendments,