

CHAPTER 697

(House Bill 1352)

AN ACT concerning

Income Tax - Deductions - Official Vehicles

FOR the purpose of providing members of State, county, or local police forces or fire departments with a deduction for State income tax purposes, for any amount included in federal income for use of certain employer-provided vehicles.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 280(c)(15) and (16)
Annotated Code of Maryland
(1980 Replacement Volume and 1984 Supplement)
(As enacted by Chapters 1 and 2 of the
Acts of the General Assembly of 1985)

BY adding to

Article 81 - Revenue and Taxes
Section 280(c)(17)
Annotated Code of Maryland
(1980 Replacement Volume and 1984 Supplement)
(As enacted by Chapters 1 and 2 of the
Acts of the General Assembly of 1985)

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

Article 81 - Revenue and Taxes

280.

(c) There shall be subtracted from federal adjusted gross income:

(15) (i) 1. Expenses incurred of up to \$1,000 for any one taxable year by employers in providing readers for blind employees of that employer; and

2. Expenses incurred of up to \$1,000 for any one taxable year by blind employees in obtaining a reader for use in the employment of the blind employee.

(ii) In this paragraph, "blind" means permanent impairment of both eyes of the following status: central visual acuity of 20/200 or less in the better eye, with corrective