

(1980 Replacement Volume and 1984 Supplement)

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:

(14) The dollar amount by which the employer business deduction for employee wages and salaries is disallowed under § 280C(b) of the Internal Revenue Code (relating to targeted jobs credit); [and]

(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 glasses, or central visual acuity of more than 20/200 if there is a field defect in which the peripheral field has contracted to such an extent that the widest diameter of visual field subtends an angular distance no greater than 20 degrees on the better eye; AND

(16) TO THE EXTENT INCLUDED, AMOUNTS RECEIVED BY INDIVIDUALS UNDER TITLE II OF THE SOCIAL SECURITY ACT OR TIER 1 BENEFITS UNDER THE RAILROAD RETIREMENT ACT.

294.

(a) (4) NOTWITHSTANDING ANY OTHER PROVISIONS OF THIS SUBTITLE TO THE CONTRARY, SOCIAL SECURITY OR RAILROAD RETIREMENT BENEFITS SHALL NOT BE INCLUDED IN GROSS INCOME FOR THE PURPOSE OF DETERMINING THE REQUIREMENT TO FILE A STATE RETURN.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act is hereby declared to be an emergency measure and necessary for the immediate preservation of the public health and safety and having been passed by a ye and nay vote supported by three-fifths of all the members elected to each of the two Houses of the General Assembly, the same shall take effect from the date of its passage and shall be applicable to all taxable years beginning after December 31, 1983.