

CHAPTER 715

(House Bill 1264)

AN ACT concerning

Income Tax - Joint Return

FOR the purpose of permitting the filing of joint income tax returns by married individuals.

BY adding to

Article 81 - Revenue and Taxes  
Section 294(a-1)  
Annotated Code of Maryland  
(1980 Replacement Volume and 1986 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

294.

(A-1) A HUSBAND AND WIFE MAY FILE A JOINT INCOME TAX RETURN.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1987.

Approved June 2, 1987.

CHAPTER 716

(House Bill 1265)

AN ACT concerning

Income Tax - Taxable Income of Nonresident

FOR the purpose of requiring the inclusion of gambling winnings in certain computations of Maryland taxable income of nonresidents, and providing for the application of this Act.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes