

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

Approved April 2, 1987.

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CHAPTER 13

(House Bill 246)

AN ACT concerning

State Income Tax

~~FOR the purpose of providing for a supplemental tax credit to the standard deduction under the Maryland individual income tax; providing for a tax credit for elderly and blind taxpayers; providing for a tax credit for certain unreimbursed expenses for medical care; establishing a tax credit against earned income; and generally relating to the Maryland individual income tax.~~

FOR the purpose of repealing a provision relating to itemizing deductions for State income tax purposes under certain circumstances; providing, for purposes of determining Maryland taxable income, a subtraction from federal adjusted gross income for a certain portion of certain capital gain income; including the amount of the subtracted capital gains in items of tax preference; revising the optional standard deduction for individuals; providing for a basic standard deduction for an individual; providing for heads of households and surviving spouses and their maximum basic standard deduction amounts; providing for a supplemental tax credit to the personal and dependent exemptions allowed under the Maryland individual income tax; providing additional standard deductions for certain blind and elderly individuals; establishing a tax credit against earned income; providing for the calculation of any local income tax; providing for the distribution of the tax to municipalities; providing for a certain calculation for local income tax purposes; altering the amount that an individual may deduct for certain exemptions for certain years; including a statement of legislative intent and requiring recommendations from certain committees; altering the requirement for a change in the withholding tables; providing for a payment to certain local governments under certain circumstances; defining terms; making technical