

permitted in this subsection may not exceed the federal zero bracket amount allowable to the taxpayer under the Internal Revenue Code, and the amount of itemized deductions shall be adjusted in accordance with the provisions of subsection (a) of this section.]

282.

(a) For all calendar years beginning after December 31, 1978, and for all fiscal years ending after said date, an individual, excluding, however, fiduciaries to the extent included under subsection (e) and defined under subsection (f) of § 279 of this subtitle, shall be allowed a standard deduction, which shall be allowed only if the individual elects to claim it. Where the individual elects to claim the optional standard deduction here provided, such deduction shall be in lieu of all itemized deductions provided for in § 281. The standard deduction herein provided for shall not be in lieu of the deductions permitted under federal law in arriving at adjusted gross income. The standard deduction provided for by this section shall be in an amount equal to 13 percent of the Maryland adjusted gross income of the taxpayer but in no event shall the standard deduction exceed \$1,500 on an individual return or \$3,000 on a joint return. In the case of husband and wife filing a joint return, said return for the purposes of this section, shall be considered the return of one taxpayer and the standard deduction provided in this section may not exceed \$3,000 EQUAL THE AMOUNT CALCULATED UNDER SUBSECTION (C) OF THIS SECTION. The standard deduction provided for in this section shall not be allowed to either SPOUSE FILING A JOINT RETURN if the net income of one of the spouses is determined without regard to such standard deduction or without regard to § 289 hereof, anything to the contrary in said § 289 notwithstanding.

(b) For purposes of computing the optional standard deduction as provided for in subsection (a) of this section, Maryland adjusted gross income shall mean the individual taxpayer's federal adjusted gross income as defined in the laws of the United States, as amended from time to time and in effect for the corresponding taxable year with the modifications, additions and subtractions provided in Sections 288[(g)] (E) and 280(b) and (c) of this subtitle.

(C) (1) IN THIS SUBSECTION, "HEAD OF HOUSEHOLD" AND "SURVIVING SPOUSE" HAVE THE MEANINGS STATED IN § 2 OF THE INTERNAL REVENUE CODE.

(2) THE AMOUNT OF THE STANDARD DEDUCTION ALLOWED UNDER THIS SECTION IS THE SUM OF:

(I) THE BASIC STANDARD DEDUCTION ALLOWED UNDER PARAGRAPH (3) OF THIS SUBSECTION; AND