

(II) THE ADDITIONAL STANDARD DEDUCTION ALLOWED UNDER PARAGRAPH (4) OF THIS SUBSECTION.

(3) (I) EXCEPT AS PROVIDED IN SUBPARAGRAPH (II) OF THIS PARAGRAPH, THE BASIC STANDARD DEDUCTION SHALL EQUAL 15 PERCENT OF MARYLAND ADJUSTED GROSS INCOME.

(II) THE BASIC STANDARD DEDUCTION:

1. MAY NOT BE LESS THAN \$1,000 ON AN INDIVIDUAL RETURN IF THE INDIVIDUAL IS NOT A HEAD OF HOUSEHOLD OR SURVIVING SPOUSE, OR \$2,000 ON A JOINT RETURN OR ON AN INDIVIDUAL RETURN IF THE INDIVIDUAL IS A HEAD OF HOUSEHOLD OR SURVIVING SPOUSE; AND

2. MAY NOT EXCEED \$2,000 ON AN INDIVIDUAL RETURN IF THE INDIVIDUAL IS NOT A HEAD OF HOUSEHOLD OR SURVIVING SPOUSE, OR \$4,000 ON A JOINT RETURN OR ON AN INDIVIDUAL RETURN IF THE INDIVIDUAL IS A HEAD OF HOUSEHOLD OR SURVIVING SPOUSE.

(4) THE ADDITIONAL STANDARD DEDUCTION SHALL EQUAL THE SUM OF EACH ADDITIONAL AMOUNT ALLOWED UNDER SUBSECTION (D) OF THIS SECTION.

(D) (1) IN THIS SUBSECTION, "BLIND" HAS THE MEANING STATED IN § 280(C)(15)(IV) OF THIS SUBTITLE.

(2) EACH TAXPAYER SHALL BE ALLOWED THE FOLLOWING ADDITIONAL AMOUNTS:

(I) \$800 IF THE TAXPAYER IS AT LEAST 65 YEARS OLD ON THE LAST DAY OF THE TAXABLE YEAR; AND

(II) \$800 IF THE TAXPAYER IS BLIND ON THE LAST DAY OF THE TAXABLE YEAR.

(3) IN THE CASE OF A JOINT RETURN, EACH SPOUSE SHALL BE TREATED AS A SEPARATE TAXPAYER FOR PURPOSES OF DETERMINING THE ADDITIONAL AMOUNTS ALLOWABLE.

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(c) (2) (I) After deducting the cost of any refunds and the prorated share of the cost of operating the Income Tax Division, the Comptroller shall pay over the balance to the appropriate local fiscal authority. All such payments shall be made by the Comptroller as soon as practicable.

(II) FOR FISCAL YEAR 1988 ONLY, DUE TO THE UNCERTAINTIES OF THE REVENUE EFFECT OF THE VARIOUS PROVISIONS OF THE TAX REFORM ACT OF 1986, IN ADDITION TO THE AMOUNTS PROVIDED FOR IN SUBPARAGRAPH (I) OF THIS PARAGRAPH, THE COMPTROLLER SHALL