

PAY OVER THE FOLLOWING AMOUNTS TO THE APPROPRIATE LOCAL FISCAL AUTHORITY OF SELECTED COUNTIES AND BALTIMORE CITY:

ALLEGANY	\$ 143,400
BALTIMORE CITY	1,760,300
CAROLINE	60,200
CECIL	58,400
DORCHESTER	65,700
GARRETT	69,800
KENT	28,400
QUEEN ANNE'S	17,800
ST. MARY'S	45,600
SOMERSET	65,700
TALBOT	15,600
WASHINGTON	129,500
WICOMICO	101,900
WORCESTER	28,900
	<u>\$2,591,200</u>

THE PAYMENTS OF THE ADDITIONAL AMOUNTS PROVIDED FOR IN THIS SUBPARAGRAPH SHALL BE MADE ON OR ABOUT JUNE 1, 1988.

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(a) (1) An individual taxpayer shall be allowed an exemption of [\$800] THE AMOUNT SPECIFIED IN PARAGRAPH (2) OF THIS SUBSECTION for each personal and dependent exemption for which the taxpayer is entitled to a deduction for federal income tax purposes in the corresponding taxable year. There shall be allowed an additional dependent exemption of \$800 for each dependent who attains the age of 65 years before the close of the taxable year.

(2) THE AMOUNT THAT AN INDIVIDUAL MAY DEDUCT FOR EACH OF THE EXEMPTIONS UNDER PARAGRAPH (1) OF THIS SUBSECTION IS:

++--FOR--THE--TAXABLE--YEAR--BEGINNING--AFTER DECEMBER-31,-1986-BUT-BEFORE-JANUARY-1,-1988,-\$1,000;

+++--FOR--THE--TAXABLE--YEAR--BEGINNING--AFTER DECEMBER-31,-1987-BUT-BEFORE-JANUARY-1,-1989,-\$1,100;-AND

++++--FOR--ANY--TAXABLE--YEAR--BEGINNING--AFTER DECEMBER-31,-1988,-\$1,200.

(I) FOR THE TAXABLE YEARS BEGINNING AFTER DECEMBER 31, 1986 BUT BEFORE JANUARY 1, 1989, \$1,000; AND

(II) FOR ANY TAXABLE YEAR BEGINNING AFTER DECEMBER 31, 1988, \$1,100.

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