

VETOES

SECTION 2. AND BE IT FURTHER ENACTED, That if an Act that repeals Article 81, § 281(a-1) of the Code is enacted during the 1987 Session of the General Assembly and becomes effective, this Act shall be null and void without the necessity of further action by the General Assembly.

SECTION -2- 3 . AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1987 and shall be applicable to all taxable years beginning after December 31, 1986.

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June 2, 1987

The Honorable R. Clayton Mitchell, Jr.  
Speaker of the House of Delegates  
State House  
Annapolis, Maryland 21404

Dear Mr. Speaker:

In accordance with Article II, Section 17 of the Maryland Constitution, I have today vetoed House Bill 1389.

This bill deals with the determination of tax preference items under the Maryland individual income tax law. Such tax preference items are defined by the applicable provisions of the federal Internal Revenue Code. This bill makes explicit that the \$10,000 exclusion for individual returns and the \$20,000 exclusion for joint returns in the federal definition are applicable in determining any taxpayer's total amount of tax preference items for purposes of the Maryland individual income tax.

These same provisions were included in House Bill 246 which has already been signed by me. The only substantive difference between House Bill 1389 and House Bill 246 is that House Bill 1389 also repeals Article 81, Section 280B(d). I have been advised informally by the Revisor of Statutes in the Department of Legislative Reference that subsection (d) is now obsolete and of no effect by reasons of other changes in Article 81, and the removal of this subsection from Article 81 can be accomplished as a matter of code revision in the next session of the General Assembly.

Therefore, for the above reasons, I have decided to veto House Bill 1389.

Sincerely,  
William Donald Schaefer