

VETOES

(c) The determination of the tax preference items of a nonresident individual under subsection (a) of this section for purposes of this subtitle are governed by the following provisions:

(1) The items of tax preference of a nonresident individual of this State include only those items which are properly allocated to this State in accordance with the provisions of § 287 of this subtitle.

(2) Nonresident individuals having tax preference items allocable both within and without this State, are allowed only that proportion of the exclusion, as provided in this section, as the items of tax preference allocable to this State bear to their total items of tax preference.

[(d) For purposes of subsection (a), when determining the amount of adjusted itemized deductions, the sum of the deductions shall not include State and local income taxes.]

SECTION 2. 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 1404.

House Bill 1404 provides that in paternity proceedings, a copy of a laboratory report of blood test results signed by the technician or analyst who performed the test is admissible as evidence without the presence of the technician or analyst. The bill further requires that the laboratory report must identify the technician or analyst as a "qualified person" as defined in Section 10-304 of the Courts and Judicial Proceedings Article.

While House Bill 1404 was intended only to clarify and permit the current practice of admitting blood test reports without the presence of the laboratory technician or analyst, an inadvertent error has been found in the definition of a "qualified person" under this bill. Section 10-304 of the Courts