SECTION 4. AND BE IT FURTHER ENACTED, That notwithstanding the provisions of Article 81, 5 312(d), adjustments to the withholding tables required pursuant to that subsection shall not take effect until taxable year 1988 and in that year shall take account only of the increases in the personal and dependent exemption amounts as provided in this Act.

SECTION -3- 5. 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.

Approved April 7, 1987.

## CHAPTER 14

(Senate Bill 833)

AN ACT concerning

Unemployment Insurance - Deduction of Pension, Annuity, or Retirement Payments

the purpose of providing that base period pension, annuity, or retirement payments will be deducted from an individual's unemployment insurance benefits if receipt of the payments is due to the individual's having retired or having been retired from the employer; providing that the payment of retirement benefits in certain circumstances shall not bar the payment of unemployment insurance benefits for a certain time period; clarifying the payments which may constitute lump sum payments; and providing for the application of this Act; and making this Act an emergency measure.

BY repealing and reenacting, with amendments,

Article 95A - Unemployment Insurance Law Section 6(g)
Annotated Code of Maryland
(1985 Replacement Volume and 1986 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article 95A - Unemployment Insurance Law

6.

An individual shall be disqualified for benefits: