

Subsection (b)(1)(ii) of this section is revised to prohibit itemized deductions when the standard deduction is used.

In subsection (b)(2) of this section, the limitation "unless the individual's spouse uses the standard deduction" is substituted for the former limitation "if the net income of one of the spouses is determined without regard to such standard deduction", for clarity.

Also in subsection (b)(2) of this section, the reference to the "tax table" is substituted for the former reference to "§ 289", for clarity. Accordingly, the former phrase "anything to the contrary in said § 289 notwithstanding" is deleted as surplusage.

Also in subsection (b)(2) of this section, the reference to "a married individual who files a joint federal income tax return" is substituted for the former reference to "either spouse filing a joint return", for clarity.

In subsection (b)(3) of this section, the former cross-references to the definitions of the words "[i]ndividual" and "[f]iduciary" are deleted as surplusage.

Defined terms: "Fiduciary" § 10-101
 "Income tax" § 1-101 "Individual" § 10-101
 "Internal Revenue Code" § 1-101
 "Maryland taxable income" § 10-101
 "Taxable year" § 10-101

10-218. ITEMIZED DEDUCTIONS -- IN GENERAL.

ONLY AN INDIVIDUAL WHO ITEMIZES DEDUCTIONS ON THE INDIVIDUAL'S FEDERAL INCOME TAX RETURN MAY ELECT TO ITEMIZE DEDUCTIONS ON THE INDIVIDUAL'S INCOME TAX RETURN USING THE SUM OF THE ITEMIZED DEDUCTIONS REDUCED BY THE AMOUNT CLAIMED AS TAXES ON INCOME PAID TO A STATE OR POLITICAL SUBDIVISION OF A STATE.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 281(a).

The word "[o]nly" is substituted for the former word "[i]f", to conform to the apparent intent of the General Assembly in repealing former Art. 81, § 281(a-1) by Ch. 13, Acts of 1987. That former subsection allowed itemized deductions by an individual who used the standard deductions on the federal return.