

SECTION 4. AND BE IT FURTHER ENACTED, That, subject to the approval of the Director of the Department of Legislative Reference, the publishers of the Annotated Code of Maryland shall propose the correction of cross-references that are rendered incorrect by this Act.

SECTION 5. AND BE IT FURTHER ENACTED, That this Act shall take effect January 1, 1989, and shall be applicable to all taxable years beginning after December 31, 1988.

Approved May 17, 1988.

CHAPTER 431

(House Bill 563)

AN ACT concerning

Income Tax - Retirement Income - Spouses
of Disabled Individuals

FOR the purpose of providing for Maryland income tax purposes, a subtraction from federal adjusted gross income for certain retirement income of an individual whose spouse is totally disabled; making a stylistic change; and providing for the effective date and applicability of the Act.

BY repealing and reenacting, with amendments,

Article - Tax - General
Section 10-208
Annotated Code of Maryland
(As enacted by Chapter _____ (S.B. 1) of the Acts
of the General Assembly of 1988)

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

Article - Tax - General

10-208.

(a) To determine Maryland adjusted gross income, if, on the last day of the taxable year, an individual is AT LEAST 65 years old [or older] or IS totally disabled OR THE INDIVIDUAL'S SPOUSE IS TOTALLY DISABLED, an amount is subtracted from federal adjusted gross income equal to the lesser of: