(II) AN ADDITIONAL EXEMPTION FOR EACH $1,100 OF THE EXCESS OF THE TOTAL OF ESTIMATED ITEMIZED DEDUCTIONS, ALIMONY PAYMENTS, ALLOWABLE CHILD CARE EXPENSES, QUALIFIED RETIREMENT CONTRIBUTIONS, BUSINESS LOSSES, MOVING EXPENSES, AND EMPLOYER BUSINESS EXPENSES OVER THE STANDARD DEDUCTION ALLOWANCE.

REVISOR'S NOTE: Subsections (a), (b)(2), and (c) of this section are new language derived without substantive change from former Art. 81, § 312(f)(2) and the first and third sentences of (1).

Subsection (b)(1) of this section is new language added to state expressly that a valid exemption certificate governs the exemptions for withholding purposes.

In subsections (a) and (b)(2) of this section, the word "employee" is substituted for references to "[e]very individual upon whose salary, wages or compensation such a tax is to be imposed" and "an individual", respectively, for clarity.

In subsection (a) of this section, the former phrase "on a form to be provided by the Comptroller of the Treasury for that purpose" is deleted as unnecessary in light of § 2-104 of this article.

In subsection (b)(2) of this section, the former reference to withholding based on a "single person" is deleted as unnecessary since there is no distinction between withholding for a single or married taxpayer.

Also in subsection (b)(2) of this section, the former reference to the invalid exemption certificate as being considered a "nullity" is deleted as redundant.

Also in subsection (b)(2) of this section, the former phrase "in accordance with the tables provided by the Comptroller of the Treasury" is deleted as surplusage in light of § 10-908(a) of this subtitle.

In the introductory language of subsection (c)(2) of this section, the former reference to a certificate as a "false or fraudulent statement within the meaning of this subsection" is deleted as unnecessary in light of the word "invalid" and subsection (c)(1) of this section.

In subsection (c)(2)(ii) of this section, the exemption of "$1,100" is substituted for the former amount of "$800" to reflect the amount allowable under § 10-211 of this title.

Defined terms: "Comptroller" § 1-101