

[(d)] (C) (1) For an individual other than one described in paragraphs (2) and (3) of this subsection, the [basic] standard deduction:

- (i) may not be less than [\$1,000] \$1,500; and
- (ii) may not exceed \$2,000.

(2) For an individual described in § 2 of the Internal Revenue Code as a head of household or as a surviving spouse, the [basic] standard deduction:

- (i) may not be less than [\$2,000] \$3,000; and
- (ii) may not exceed \$4,000.

(3) For spouses on a joint return, the [basic] standard deduction:

- (i) may not be less than [\$2,000] \$3,000; and
- (ii) may not exceed \$4,000.

((e) The additional standard deduction for each individual, including each spouse on a joint return, is the sum of:

(1) \$800 for each individual who, on the last day of the taxable year, is at least 65 years old; and

(2) \$800 for each individual who, on the last day of the taxable year, is a blind individual, as described in § 10-207(c) of this subtitle.]

#### Chapter 423 of the Acts of 1988

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect January 1, 1989 and shall remain effective until [January 1] JULY 1, 1990, and on [January 1] JULY 1, 1990, with no further action required by the General Assembly, this Act shall be abrogated and of no further force and effect.

SECTION -2- 3. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

#### Article - Tax - General

10-211.

Whether or not a federal return is filed, to determine Maryland taxable income, an individual other than a fiduciary may deduct as an exemption: