

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

Article - Tax - General

10-910.

(c) (1) An exemption certificate is invalid if it:

(i) does not contain the information required;
or

(ii) contains false or fraudulent information.

(2) An exemption certificate is not invalid if it states:

(i) a number of exemptions that is less than the number of exemptions to which the individual is entitled under § 10-211 of this title; or

(ii) an A NUMBER OF additional exemption--for each--\$1,100--of EXEMPTIONS LESS THAN OR EQUAL TO THE FRACTION, ROUNDED DOWN TO THE NEAREST WHOLE NUMBER:

1. THE NUMERATOR OF WHICH EQUALS 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; AND

2. THE DENOMINATOR OF WHICH EQUALS THE AMOUNT ALLOWED FOR EACH EXEMPTION UNDER § 10-211(1) OF THIS TITLE FOR THE APPLICABLE TAXABLE YEAR.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect for July--1,--1989 June 1, 1989, and shall be applicable to all taxable years beginning after December 31, 1988.

Approved May 5, 1989.
