

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

Article - Tax - General

2-106.

(b) (1) The Comptroller shall prepare [income tax] tables AT LEAST ONE OF THE TYPES OF TABLES DESCRIBED IN PARAGRAPH (2) OF THIS SUBSECTION [that] TO show the income tax for an individual.

(2) THE COMPTROLLER MAY ELECT TO PREPARE:

(I) TABLES BASED ON MARYLAND ADJUSTED GROSS INCOME FOR ~~AN INDIVIDUAL WHO TAKES A BASIC~~ INDIVIDUALS WHO TAKE THE standard deduction THAT [in computing the income tax.

(2) The income tax tables shall] provide for:

[(i)] 1. income intervals not exceeding \$100 for MARYLAND adjusted gross income up to \$50,000; and

[(ii)] 2. the State income tax due for each income interval after adjustments are made for THE BASIC standard [deductions] DEDUCTION and exemptions; OR

(II) TABLES BASED ON MARYLAND TAXABLE INCOME THAT PROVIDE FOR:

1. INCOME INTERVALS NOT EXCEEDING \$100 FOR MARYLAND TAXABLE INCOME UP TO \$50,000; AND

2. THE STATE INCOME TAX DUE FOR EACH INCOME INTERVAL.

(3) The State income tax for each interval is the whole dollar amount of tax for the income that is at the midway point of the interval.

10-217.

(b) (2) A married individual who files a joint federal income tax return may not use the standard deduction on a separate income tax return for the State unless:

(I) the individual's spouse uses the standard deduction or the income tax table as provided in § 10-602(A) of this title; OR

(II) THE INDIVIDUAL'S SPOUSE USES THE STANDARD DEDUCTION IF THE COMPTROLLER ELECTS TO PREPARE INCOME TAX TABLES BASED ON MARYLAND TAXABLE INCOME.