

10-602.

(A) Except for a fiduciary, A [an individual who is a resident may elect to compute State income tax for a taxable year from tax tables that the Comptroller has prepared BASED ON MARYLAND ADJUSTED GROSS INCOME: [, if:]

(1) IF the individual:

- (i) reports income on a cash basis;
- (ii) files a return for the full calendar year;
- (iii) has Maryland adjusted gross income of \$50,000 or less; and
- (iv) does not claim credit for tax paid on income to another state; and

(2) [for a] IF married, THE individual [who lives with a spouse at any time during the taxable year,] FILES A JOINT FEDERAL INCOME TAX RETURN AND the spouse FILES A SEPARATE STATE RETURN USING THE TAX TABLES OR THE STANDARD DEDUCTION UNDER § 10-217(B)(2) OF THIS TITLE[:

- (i) does not file a separate return; or
- (ii) files a separate return using the tax tables].

(B) IF THE COMPTROLLER ELECTS TO PREPARE TAX TABLES BASED ON MARYLAND TAXABLE INCOME, AN INDIVIDUAL SHALL COMPUTE THE TAX FOR A TAXABLE YEAR FROM THE TAX TABLES IF THE INDIVIDUAL HAS MARYLAND TAXABLE INCOME OF \$50,000 OR LESS.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect ~~July 17, 1989~~ June 1, 1989 and shall be applicable to all taxable years beginning after December 31, 1988.

Approved May 19, 1989.