

a subtraction modification to certain two-income married couples filing joint returns; making a stylistic change; providing for the effective date and application of this Act; providing a contingent codification; and generally relating to a subtraction modification under the income tax for two-income married couples filing joint returns.

BY repealing and reenacting, with amendments,

Article - Tax - General  
Section 10-105(d) and 10-207(s)  
Annotated Code of Maryland  
(1988 Volume and 1992 Supplement)

BY repealing and reenacting, with amendments,

Article - Tax - General  
Section 10-207(s)  
Annotated Code of Maryland  
(1988 Volume and 1992 Supplement)  
(As enacted by Chapter 2 of the Acts of the General Assembly of the First Special Session of 1992)

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

**Article - Tax - General**

10-105.

(d) For purposes of this section and [ §§ 10-106(d) and 10-207(s) ] § 10-106(D) of this title, the applicable dollar amount is:

(1) for spouses filing a joint return or for a surviving spouse or head of household as defined under § 2 of the Internal Revenue Code, \$150,000; and

(2) for an individual other than one described in item (1) of this subsection, \$100,000.

10-207.

(s) (1) IN THIS SUBSECTION, "MODIFIED MARYLAND ADJUSTED GROSS INCOME" MEANS MARYLAND ADJUSTED GROSS INCOME DETERMINED SEPARATELY FOR EACH SPOUSE ON A JOINT RETURN WITHOUT REGARD TO THE SUBTRACTION ALLOWED UNDER THIS SUBSECTION.

[(1)](2) Subject to the limitation under paragraph [(2)] (3) of this subsection, for a [two-earner] TWO-INCOME married couple filing a joint return, the subtraction under subsection (a) of this section includes the [salary, wages, and other compensation for personal services] MODIFIED MARYLAND ADJUSTED GROSS INCOME of the spouse with the [lower salary, wages, and other compensation for personal services] LESSER MODIFIED MARYLAND ADJUSTED GROSS INCOME for the taxable year.