

~~Article Tax General~~

10-106.

(a) (1) ~~Each county shall set, by ordinance or resolution, a county income tax equal to at least 20% but not more than 60%, to be applied to the State income tax for an individual, MODIFIED AS PROVIDED UNDER SUBSECTION (D) OF THIS SECTION.~~

~~(D) FOR PURPOSES OF CALCULATING THE COUNTY INCOME TAX, THE STATE INCOME TAX SHALL BE DETERMINED BY ALLOWING \$1,200 FOR EACH EXEMPTION ALLOWED UNDER § 10-211(1) AND (2) OF THIS TITLE INSTEAD OF THE AMOUNT PROVIDED UNDER § 10-211(1) AND (2).~~

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:~~

(1) ~~[\$1,200] for each exemption that the individual may deduct in the taxable year to determine federal taxable income under § 151 of the Internal Revenue Code:~~

~~(I) \$1,500 FOR A TAXABLE YEAR BEGINNING AFTER DECEMBER 31, 1995 BUT BEFORE JANUARY 1, 1997;~~

~~(II) \$1,750 FOR A TAXABLE YEAR BEGINNING AFTER DECEMBER 31, 1996 BUT BEFORE JANUARY 1, 1998; AND~~

~~(III) \$2,000 FOR A TAXABLE YEAR BEGINNING AFTER DECEMBER 31, 1997;~~

(2) ~~[an additional \$1,200] for each dependent, as defined in § 152 of the Internal Revenue Code, who is at least 65 years old on the last day of the taxable year, AN ADDITIONAL:~~

~~(I) \$1,500 FOR A TAXABLE YEAR BEGINNING AFTER DECEMBER 31, 1995 BUT BEFORE JANUARY 1, 1997;~~

~~(II) \$1,750 FOR A TAXABLE YEAR BEGINNING AFTER DECEMBER 31, 1996 BUT BEFORE JANUARY 1, 1998; AND~~

~~(III) \$2,000 FOR A TAXABLE YEAR BEGINNING AFTER DECEMBER 31, 1997;~~

(3) ~~an additional \$1,000 if the individual, on the last day of the taxable year, is at least 65 years old; and~~

(4) ~~an additional \$1,000 if the individual, on the last day of the taxable year, is a blind individual, as described in § 10-208(e) of this subtitle.~~

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

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