

10-105.

(a) ~~The State income tax rate for an individual is:~~

- ~~(1) 2% of Maryland taxable income of \$1 through \$1,000;~~
- ~~(2) 3% of Maryland taxable income of \$1,001 through \$2,000;~~
- ~~(3) 4% of Maryland taxable income of \$2,001 through \$3,000; and~~
- ~~(4) [5%] 4.9% of Maryland taxable income in excess of \$3,000.~~

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:~~

- ~~(1) USING A STATE TAX RATE OF 5% INSTEAD OF 4.9% FOR MARYLAND TAXABLE INCOME IN EXCESS OF \$3,000; AND~~
- ~~(2) ALLOWING \$1,200 INSTEAD OF \$2,000 FOR EACH EXEMPTION ALLOWED UNDER § 10-211(1) AND (2) OF THIS TITLE.~~

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] \$2,000 for each exemption that the individual may deduct in the taxable year to determine federal taxable income under § 151 of the Internal Revenue Code;~~
- ~~(2) an additional [\$1,200] \$2,000 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;~~
- ~~(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 3. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:~~

~~Article Tax General~~

10-604.

~~An individual shall compute the county income tax by applying the county tax rate to the State income tax computed under § 10-601 or § 10-602 of this subtitle[.]:~~