

(IV) \$2,100 FOR A TAXABLE YEAR BEGINNING AFTER DECEMBER 31, 2000 BUT BEFORE JANUARY 1, 2002; AND

(V) \$2,400 FOR A TAXABLE YEAR BEGINNING AFTER DECEMBER 31, 2001;

(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) \$1,400 FOR A TAXABLE YEAR BEGINNING AFTER DECEMBER 31, 1997 BUT BEFORE JANUARY 1, 1999;

(II) \$1,600 FOR A TAXABLE YEAR BEGINNING AFTER DECEMBER 31, 1998 BUT BEFORE JANUARY 1, 2000;

(III) \$1,850 FOR A TAXABLE YEAR BEGINNING AFTER DECEMBER 31, 1999 BUT BEFORE JANUARY 1, 2001;

(IV) \$2,100 FOR A TAXABLE YEAR BEGINNING AFTER DECEMBER 31, 2000 BUT BEFORE JANUARY 1, 2002; AND

(V) \$2,400 FOR A TAXABLE YEAR BEGINNING AFTER DECEMBER 31, 2001;

(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(c) of this subtitle.

10-604.

[An] EXCEPT AS OTHERWISE PROVIDED IN THIS SUBTITLE, 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, [as] DETERMINED AS PROVIDED UNDER § 10-106(D) OF THIS SUBTITLE AND modified by the credits allowed under Subtitle 7 of this title against the county income tax.

10-706.

(c) (1) A credit under § 10-704 of this subtitle:

(i) is allowed only against the State income tax; and

(ii) operates to reduce the county income tax.

(2) (I) The county income tax is based on the amount of State income tax after the State income tax is reduced by the credit.

(II) FOR PURPOSES OF DETERMINING THE COUNTY INCOME TAX, THE CREDIT UNDER § 10-704 OF THIS SUBTITLE SHALL BE CALCULATED USING THE STATE INCOME TAX AS MODIFIED UNDER § 10-106(D) OF THIS TITLE.