

10-207.

(r) (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.

(2) Subject to the limitation under paragraph (3) of this subsection, for a two-income married couple filing a joint return, the subtraction under subsection (a) of this section includes THE LESSER OF \$1,200 OR the modified Maryland adjusted gross income of the spouse with the lesser modified Maryland adjusted gross income for the taxable year.

[(3) The subtraction under paragraph (2) of this subsection may not exceed:

(i) \$1,154 for a taxable year beginning after December 31, 1997 but before January 1, 1999;

(ii) \$1,144 for a taxable year beginning after December 31, 1998 but before January 1, 2000;

(iii) \$1,144 for a taxable year beginning after December 31, 1999 but before January 1, 2001;

(iv) \$1,125 for a taxable year beginning after December 31, 2000 but before January 1, 2002; and

(v) \$1,105 for a taxable year beginning after December 31, 2001.]

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) \$1,750 for a taxable year beginning after December 31, 1997 but before January 1, 1999;~~

~~(ii) \$1,850 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];~~