

~~(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) \$1,750 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];~~

~~(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.~~

10-604.

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, determined as provided under § 10-106(c) of this subtitle and modified by the credits allowed under Subtitle 7 of this title against the county income tax] IN § 10-106 OF THIS TITLE TO MARYLAND TAXABLE INCOME.

10-704.

(a) (1) An individual may claim a credit against the STATE income tax for a taxable year in the amount determined under subsection (b) of this section for earned income.

(2) AN INDIVIDUAL MAY CLAIM A CREDIT AGAINST THE COUNTY INCOME TAX FOR A TAXABLE YEAR IN THE AMOUNT DETERMINED UNDER SUBSECTION (C) OF THIS SECTION FOR EARNED INCOME.

(b) (1) Except as provided in paragraph (2) of this subsection and subject to subsection [(c)] (D) of this section, the credit allowed AGAINST THE STATE INCOME TAX under [subsection (a)] SUBSECTION (A)(1) of this section is the lesser of:

(i) 50% of the earned income credit allowable for the taxable year under § 32 of the Internal Revenue Code; or

(ii) the State income tax for the taxable year.

(2) (i) An individual with one or more dependents that may be claimed as exemptions may claim a refund in the amount, if any, by which the applicable