

modified Maryland adjusted gross income of the spouse with the lesser modified Maryland adjusted gross income for the taxable year.

10-211.

(A) ~~Whether~~ EXCEPT AS PROVIDED IN SUBSECTION (B) OF THIS SECTION, 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) ~~\$2,400~~ ~~\$2,600~~ \$3,200 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];

(2) AN ADDITIONAL ~~\$2,400~~ ~~\$2,600~~ \$3,200 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