

Approved April 9, 1991.

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**CHAPTER 40**  
**(Senate Bill 89)**

AN ACT concerning

**Income Tax – Tax Tables**

FOR the purpose of altering the method of preparing income tax tables by the Comptroller; eliminating a certain option in the preparation of income tax tables; providing for the effective date of this Act; and generally relating to income tax and tax tables.

BY repealing and reenacting, with amendments,

Article – Tax – General

Section 2-106(b), 10-217(a), and 10-602

Annotated Code of Maryland

(1988 Volume and 1990 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

**Article – Tax – General**

2-106.

(b) (1) The Comptroller shall prepare [at least one of the types of] INCOME TAX tables [described in paragraph (2) of this subsection] to show the income tax for an individual.

(2) The Comptroller [may elect to] SHALL prepare[:

(i) tables based on Maryland adjusted gross income for individuals who take the standard deduction that provide for:

1. income intervals not exceeding \$100 for Maryland adjusted gross income up to \$50,000; and

2. the State income tax due for each income interval after adjustments are made for the standard deduction and exemptions; or

(ii) tables based on Maryland taxable income that provide for:

[1.] (I) income intervals not exceeding \$100 for Maryland taxable income [up to \$50,000]; and

[2.] (II) the State income tax due for each income interval.