

(3) The State income tax for each interval is the whole dollar amount of tax for the income that is at the midway point of the interval.

10-217.

(a) (1) (i) Except as otherwise provided in this subsection, an individual may elect to use the standard deduction to compute Maryland taxable income whether or not the individual itemizes deductions on the individual's federal income tax return in determining federal taxable income.

(ii) If an individual elects to use the standard deduction on the federal income tax return, the individual may not take any itemized deduction in § 10-218 of this subtitle.

(2) A married individual who files a joint federal income tax return may not use the standard deduction on a separate income tax return for the State unless:

(i) the individual's spouse uses the standard deduction or the income tax table as provided in § 10-602(a) of this title; or

(ii) the individual's spouse uses the standard deduction [if the Comptroller elects to prepare income tax tables based on Maryland taxable income].

(3) A fiduciary may not use the standard deduction.

10-602.

[(a) Except for a fiduciary, a resident may elect to compute State income tax for a taxable year from tax tables that the Comptroller has prepared based on Maryland adjusted gross income:

(1) if the individual:

(i) reports income on a cash basis;

(ii) files a return for the full calendar year;

(iii) has Maryland adjusted gross income of \$50,000 or less; and

(iv) does not claim credit for tax paid on income to another state; and

(2) if married, the individual files a joint federal income tax return and the spouse files a separate State return using the tax tables or the standard deduction under § 10-217(b)(2) of this title.

(b) If the Comptroller elects to prepare tax tables based on Maryland taxable income, an] AN individual shall compute the tax for a taxable year from the tax tables if the individual has Maryland taxable income [of \$50,000 or less] EQUAL TO OR LESS THAN THE MAXIMUM AMOUNT PROVIDED FOR IN THE TAX TABLES.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1991 and shall be applicable to all taxable years beginning after December 31, 1990.