

(II) THE COUNTY SHALL PUBLISH AT LEAST ONCE EACH WEEK FOR 2 SUCCESSIVE WEEKS IN A NEWSPAPER OF GENERAL CIRCULATION IN THE COUNTY:

1. NOTICE OF THE PUBLIC HEARING; AND

2. A FAIR SUMMARY OF THE PROPOSED ACT, ORDINANCE, OR RESOLUTION TO INCREASE THE COUNTY INCOME TAX RATE ABOVE 50%.

(b) [If] EXCEPT AS PROVIDED IN SUBSECTION (C) OF THIS SECTION, IF a county changes its county income tax rate, the county shall:

(1) increase or decrease the rate in increments of 5 percentage points, effective on January 1 of the year that the county designates; and

(2) give the Comptroller notice of the rate change and the effective date of the rate change on or before July 1 prior to its effective date.

(C) A COUNTY INCOME TAX RATE IN EXCESS OF 50% AT THE OPTION OF THE COUNTY MAY BE A MULTIPLE OF 2 PERCENTAGE POINTS ABOVE 50% INSTEAD OF A MULTIPLE OF 5 PERCENTAGE POINTS ABOVE 50%.

10-207.

(i) (1) (iii) "Eligible low income taxpayer" means an individual, or an individual and the individual's spouse if they file a joint income tax return [or combined separate returns]:

1. whose federal adjusted gross income as modified under §§ 10-205 and 10-206 of this subtitle does not exceed the applicable poverty income level;

2. whose earned income as defined under § 32(c)(2) of the Internal Revenue Code does not exceed the applicable poverty income level; and

3. who is not claimed as an exemption on another individual's tax return under § 10-211 of this subtitle.

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 the individual's spouse uses the standard deduction.]