

(5) 6% OF MARYLAND TAXABLE INCOME IN EXCESS OF THE APPLICABLE DOLLAR AMOUNT.

(D) FOR PURPOSES OF THIS SECTION AND §§ 10-106(D) AND 10-207(S) OF THIS TITLE, THE APPLICABLE DOLLAR AMOUNT IS:

(1) FOR SPOUSES FILING A JOINT RETURN OR FOR A SURVIVING SPOUSE OR HEAD OF HOUSEHOLD AS DEFINED UNDER § 2 OF THE INTERNAL REVENUE CODE, \$150,000; AND

(2) FOR AN INDIVIDUAL OTHER THAN ONE DESCRIBED IN ITEM (1) OF THIS SUBSECTION, \$100,000.

10-106.

(D) NOTWITHSTANDING ANY OTHER PROVISION OF LAW, THE COUNTY INCOME TAX RATE APPLIED TO THE STATE INCOME TAX IMPOSED ON MARYLAND TAXABLE INCOME IN EXCESS OF THE APPLICABLE DOLLAR AMOUNT DETERMINED UNDER § 10-105(D) OF THIS SUBTITLE MAY NOT EXCEED 50%.

10-604.

[An] SUBJECT TO § 10-106(D) OF THIS TITLE, 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, as modified by the credits allowed under Subtitle 7 of this title against the county income tax.

10-207.

(S) (1) SUBJECT TO THE LIMITATION UNDER PARAGRAPH (2) OF THIS SUBSECTION, FOR A TWO-EARNER MARRIED COUPLE FILING A JOINT RETURN, THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES THE SALARY, WAGES, AND OTHER COMPENSATION FOR PERSONAL SERVICES OF THE SPOUSE WITH THE LOWER SALARY, WAGES, AND OTHER COMPENSATION FOR PERSONAL SERVICES FOR THE TAXABLE YEAR.

(2) THE SUBTRACTION UNDER THIS SUBSECTION MAY NOT EXCEED:

(I) IF THE INDIVIDUAL'S FEDERAL ADJUSTED GROSS INCOME DOES NOT EXCEED THE APPLICABLE DOLLAR AMOUNT DETERMINED FOR THAT INDIVIDUAL UNDER § 10-105(D) OF THIS TITLE, \$1,200; OR

(II) IF THE INDIVIDUAL'S FEDERAL ADJUSTED GROSS INCOME EXCEEDS THE APPLICABLE DOLLAR AMOUNT, \$1,000.

SECTION 4. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows: