

(b) (1) If an individual other than one described in [subsection (c) of this section] PARAGRAPH (2) OF THIS SUBSECTION has federal adjusted gross income for the taxable year greater than \$100,000, the amount allowed for each exemption under subsection (a)(1) or (2) of this section is limited to:

(i) \$2,400 if federal adjusted gross income for the taxable year does not exceed \$125,000;

(ii) \$1,800 if federal adjusted gross income for the taxable year is greater than \$125,000 but not greater than \$150,000;

(iii) \$1,200 if federal adjusted gross income for the taxable year is greater than \$150,000 but not greater than \$200,000; and

(iv) \$600 if federal adjusted gross income for the taxable year is greater than \$200,000.

DRAFTER'S NOTE:

Error: Incorrect cross-reference in § 10-211(b)(1) of the Tax – General Article.

Occurred: Ch. 3, § 1, Acts of the Special Session of 2007.

10-704.3.

(g) If a credit is claimed under this section, the claimant must make the addition required in § 10-205 or § 10-306 of this [article] TITLE.

DRAFTER'S NOTE:

Error: Stylistic error in § 10-704.3(g) of the Tax – General Article.

Occurred: Ch. 370, Acts of 2007.

13-901.

(f) (1) A claim for refund of motor fuel tax may be filed by a claimant who pays the tax on:

(ii) motor fuel, as defined in § 9-101 of this article, that:

3. except for any operation of a motor vehicle on a public highway in the State, is used for a commercial purpose, including: