

immediate preservation of the public health and safety, and having been passed by a ye and nay vote, supported by three-fifths of all of the members elected to each of the two Houses of the General Assembly of Maryland, the same shall take effect from the date of its passage.

Approved February 25, 1950.

CHAPTER 4

(Senate Bill 21)

AN ACT to repeal and re-enact, with amendments, Section 228, sub-section (b), of Article 81 of the Annotated Code of Maryland (1947 Supp.), title "Revenue and Taxes", sub-title "Income Tax", as said section was enacted by Chapter 428 of the Acts of 1949, relating to the allowable personal exemption and dependent credit.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 228, sub-section (b), of Article 81 of the Annotated Code of Maryland (1947 Supp.), title "Revenue and Taxes", sub-title "Income Tax", as said section was enacted by Chapter 428 of the Acts of 1949, be and the same is hereby repealed and re-enacted, with amendments, to read as follows:

228. (b) **【Four Hundred Dollars (\$400)】** *For calendar years beginning after December 31, 1948, Six Hundred Dollars (\$600)* for each person (other than husband or wife) who is dependent as herein defined. The term "dependent" means any of the following persons who have a gross income under \$500.00 per year, and over half of whose support, for the calendar year in which the taxable year of the taxpayer begins, was received from the taxpayer:

(A) a son or daughter of the taxpayer, or a descendant of either,

(B) a stepson or stepdaughter of the taxpayer,

(C) a brother, sister, stepbrother, or stepsister of the taxpayer,

(D) a father or mother of the taxpayer, or an ancestor of either,

(E) a stepfather or stepmother of the taxpayer,