

1944 and thereafter, Four Hundred Dollars (\$400.00) for each dependent, as defined in Section 228 (b) of this sub-title.

(d) Whether a taxpayer is entitled to the personal exemption of One Thousand Dollars (\$1,000) or Two Thousand (\$2,000), shall be determined by his status on July 1st of the taxable year, as defined by the provisions of Section 228(a) of this sub-title.

(e) An individual not the head of a family and not living with husband or wife on July 1st of the taxable year, shall be considered as a single person.

(f) The election given by this section as to the computation of tax due shall be considered to have been made if the taxpayer files the return prescribed for such computation and such election shall be final and irrevocable.

(g) If the taxpayer for any taxable year has filed a return computing his tax without regard to this section, he may not thereafter elect for such year to compute his tax under this section.

(h) This section shall not apply to any person claiming credit for income tax paid any other State, to a non-resident, to any fiduciary, to any individual filing a return for a period of less than twelve (12) months, or for any taxable year other than a calendar year, or to any married individual living with husband or wife at any time during the taxable year whose spouse files a return and computes the tax without regard to this section.

(i) If a husband and wife living together file separate returns, each shall be treated as a single person for the purposes of this section.

For the taxable years 1943 and 1944, each individual computing his tax under the provisions of this section shall be entitled to deduct as a credit from the tax so computed, one-third thereof, and the tax due and payable under this section for said years shall be two-thirds of the tax as computed under the provisions hereof.

SEC. 2. *And be it further enacted*, That this Act is hereby declared to be an emergency law and necessary for the immediate preservation of the public health and safety and having been passed upon by a ye and nay vote supported by three-fifths of all 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 16, 1945.