

es," sub-title "Income Tax," further defining the term "dependent" for the purposes of income tax exemption.

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Annotated Code of Maryland (1947 Supplement), title "Revenue and Taxes," sub-title "Income Tax," be and it is hereby repealed and re-enacted, with amendments, to read as follows:

228. (b). Four Hundred Dollars (\$400) for each person (other than husband or wife) who is a 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 descendent 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,

(F) a son or daughter of a brother or sister of the taxpayer,

(G) a brother or sister of the father or mother of the taxpayer,

(H) a son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law of the taxpayer.

(I) a foster son or foster daughter of the taxpayer.

As used in this subsection, the terms "brother" and "sister" include a brother or sister by the half-blood. A foster child who is actually supported and maintained by the taxpayer shall be considered a child of such person for the purposes of this section. For the purposes of determining whether any of the foregoing relationships exist, a legally adopted child of a person shall be considered a child of such person by blood. The term "dependent" does not include any individual who is a citizen or subject of a foreign country unless such individual is a resident of the United States or of a country contiguous to the United States.