

275.

(i) "Resident" means an individual domiciled in this State on the last day of the taxable year, and every other individual who, for more than six months of the taxable year, maintained a place of abode within this State, whether domiciled in this State or not; but any individual who, on or before the last day of the taxable year, changes his place of abode to a place without this State, with the bona fide intention of continuing to abide permanently without this State, shall be taxable as a resident of this State for that portion of the taxable year in which he was a resident of the State [, as the term "resident" is herein defined,] and as a non-resident of the State for the remainder of the taxable year. The fact that a person who has changed his place of abode, within six months from so doing, again resides within this State, shall be prima facie evidence that he did not intend to have his place of abode permanently without this State. Every individual other than a resident shall be deemed a non-resident.

277.

(q) For all calendar years beginning after December 31, 1952, expenses paid during the taxable year, not compensated for by insurance or otherwise, for medical care of the taxpayer, his spouse or dependents as defined in Section 281 (b). The term "medical care" shall include amounts paid for the diagnosis, cure, mitigation, treatment, or prevention of disease, or for the purpose of affecting any structure or function of the body (including amounts paid for accident or health insurance); provided, however, that a taxpayer may deduct only such expenses as exceed five per centum of his net income or five per centum of the aggregate net income in the case of husband and wife, computed without the benefit of this section, and that the maximum deduction for the taxable year shall not exceed \$2,500 in the case of husband and wife or head of a family, or \$1,250 in the case of all other such individuals, except, however, that if the taxpayer or his spouse has attained the age of 65 before the close of the taxable year the full amount of medical expenses paid may be deducted without regard to the 5% limitation [.] , *but subject, nevertheless, to the maximum sum of \$2,500 in the case of husband and wife or head of a family, and the sum of \$1,250 in the case of all other individuals.*

281.

(c) If the status of the taxpayer changes during the taxable year, the amounts allowable under (a) and (b)