

hereof shall be apportioned in accordance with the number of months before and after such changes.

Beginning with the taxable year 1944 and thereafter, the amounts allowable under (a) [and], (b), (f) and (g) hereof shall be prorated to the date of death in the final return of a decedent and as of the date of death the personal exemption and dependent credit are terminated and not extended over the remainder of the taxable year.

(f) In addition to the personal exemption allowed in subsection (a) hereof, one thousand dollars (\$1,000.00) if the taxpayer is blind and one thousand dollars (\$1,000.00) to the spouse of the taxpayer if he or she be blind. *Where separate returns are filed by husband and wife, the additional exemption herein provided may not be divided between them nor claimed in full by one spouse to the exclusion of the other spouse, but said additional exemption shall be considered personal as to each taxpayer.* The term "blind", as used herein, shall mean an individual with a central visual acuity of 20/200 or less in the better eye with correcting glasses. An individual with a central visual acuity of more than 20/200 in the better eye with correcting glasses shall also be considered blind if he has a field of vision defect in which the peripheral field has contracted to such an extent that the widest diameter of the visual field subtends at an angular distance no greater than twenty (20) degrees.

(g) For all calendar years beginning after December 31, 1948, and for all fiscal years ending after that date, an additional personal exemption of \$1,000.00 shall be allowed each taxpayer who has attained the age of sixty-five (65) years before the close of the taxable year and an additional personal exemption of \$1,000.00 shall be allowed the taxpayer if his spouse has attained the age of sixty-five (65) years before the close of the taxable year. *Where separate returns are filed by husband and wife, the additional exemption herein provided may not be divided between them nor claimed in full by one spouse to the exclusion of the other spouse, but said additional exemption shall be considered personal as to each taxpayer.* The taxpayer shall be allowed an additional dependent credit of \$600.00 for each dependent who has attained the age of sixty-five (65) years before the close of the taxable year.

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1954.

Approved April 2, 1954.