

(ii) A Class E (truck) vehicle with a 3/4 ton or less manufacturer's rated capacity; OR

(III) A CLASS M (MULTIPURPOSE) VEHICLE.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1980.

Approved May 6, 1980.

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CHAPTER 281

(Senate Bill 62)

AN ACT concerning

Income Tax - Deduction for Artists

FOR the purpose of allowing certain artists to deduct from their taxable income the full fair market value of their artworks which are donated to ~~a--museum--or~~ charitable-organization and accepted by certain museums located in this State; and clarifying language.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes  
Section 281(a) and (a-1)  
Annotated Code of Maryland  
(1975 Replacement Volume and 1979 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

Article 81 - Revenue and Taxes

281.

(a) If a resident individual has itemized his deductions from adjusted gross income in determining his federal taxable income, he may elect in determining his taxable income under this article to deduct the sum of [such] THE itemized deductions (other than deductions for personal exemptions):

(1) Reduced by any amount thereof representing income taxes imposed by the State of Maryland, any political subdivision thereof, any other state or subdivision of any other state, or the District of Columbia; AND