

(14) The dollar amount by which the employer business deduction for employee wages and salaries is disallowed under § 280C(b) of the Internal Revenue Code (relating to targeted jobs credit); and

(15) (i) 1. Expenses incurred of up to \$1,000 for any one taxable year by employers in providing readers for blind employees of that employer; and

2. Expenses incurred of up to \$1,000 for any one taxable year by blind employees in obtaining a reader for use in the employment of the blind employee.

(ii) In this paragraph, "blind" means permanent impairment of both eyes of the following status: central visual acuity of 20/200 or less in the better eye, with corrective glasses, or central visual acuity of more than 20/200 if there is a field defect in which the peripheral field has contracted to such an extent that the widest diameter of visual field subtends an angular distance no greater than 20 degrees on the better eye.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1985.

Approved May 21, 1985.

CHAPTER 285

(House Bill 307)

AN ACT concerning

Income Tax - Tax Tables

FOR the purpose of raising the adjusted gross income level up to which individuals may use the tax tables to determine income taxes; directing the Comptroller to prepare tax tables up to a certain level of adjusted gross income; providing for the revised tax tables to apply to tax years after a certain date; and generally relating to the tax tables.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 289(a)
Annotated Code of Maryland
(1980 Replacement Volume and 1984 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows: