

mileage rate provided in § 162 of the Internal Revenue Code and reduced by the amount of unreimbursed automobile travel expenses claimed on the individual's federal tax return as an itemized deduction, as to the same organizations, under § 170 of the Internal Revenue Code; and

(13) [for] FOR [all] THE taxable [years] YEAR [ending after December 31, 1979,] 1980 ONLY, to the extent [not] otherwise includable in net income, interest received by an individual, not to exceed \$200 annually for a single individual and \$400 annually for a married couple.

SECTION 2. AND BE IT FURTHER ENACTED, That chapter(s) of the Acts of the General Assembly be repealed, amended, or enacted to read as follows:

Chapters 826 and 849 of the Acts of 1980

[SECTION 2. AND BE IT FURTHER ENACTED, That should federal legislation be enacted providing an exclusion of interest from gross income for federal income tax purposes, this Act shall be null and void without the necessity of further action by the General Assembly.]

SECTION 3. AND BE IT FURTHER ENACTED, That this Act is hereby declared to be an emergency measure and necessary for the immediate preservation of the public health and safety and having been passed by a yea and nay vote supported by three-fifths of all the members elected to each of the two Houses of the General Assembly, the same shall take effect from the date of its passage.

Approved February 6, 1981.

CHAPTER 2

(Senate Bill 240)

AN ACT concerning

Corrective Bill - Annotated Code of Maryland

FOR the purpose of correcting certain errors published in certain Articles of the Annotated Code of Maryland; and providing that this Act is not intended to affect any law other than to correct technical errors.

BY repealing and reenacting, with amendments,

Article 1 - Rules of Interpretation
Section 25(h).