

LAWS OF MARYLAND 1985

MARYLAND, Sct.:

At a Session of the General Assembly of Maryland, begun and held in the City of Annapolis on the Ninth Day of January, 1985, and Ending on the Eighth Day of April, 1985, Harry Hughes, being Governor of the State, the following laws were enacted, to wit:

CHAPTER 1

(Senate Bill 39)

AN ACT concerning

Income Tax - Social Security or Railroad Retirement
Benefits - Deduction

FOR the purpose of providing that, for State income tax purposes, to the extent included, there shall be subtracted from federal adjusted gross income, amounts received by individuals under Title II of the Social Security Act or as Tier 1 benefits under the Railroad Retirement Act; modifying the requirements to file a State income tax return; providing for the application of this Act; making this Act an emergency measure; and generally relating to a subtraction modification for social security or railroad retirement benefits for State income tax purposes.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 280(c)(14) and (15)
Annotated Code of Maryland
(1980 Replacement Volume and 1984 Supplement)

BY adding to

Article 81 - Revenue and Taxes
Section 280(c)(16) and 294(a)(4)
Annotated Code of Maryland

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.
[Brackets] indicate matter deleted from existing law.
Underlining indicates amendments to bill.
~~Strike-out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.