

Approved May 2, 1990.

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CHAPTER 366

(House Bill 909)

AN ACT concerning

**Income Tax – Subtraction Modification for Donated Farm Products**

FOR the purpose of repealing the termination of certain provisions relating to a subtraction modification for Maryland income tax purposes for certain farm products donated by an individual to a gleaning cooperative.

BY repealing and reenacting, with amendments,  
Chapter 664 of the Acts of the General Assembly of 1988  
Section 4

BY repealing  
Chapter 178 of the Acts of the General Assembly of 1989  
Section 4

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

**Chapter 664 of the Acts of 1988**

SECTION 4. AND BE IT FURTHER ENACTED, That this Act shall take effect January 1, 1989 and shall be applicable to all taxable years beginning after December 31, 1987 [but before January 1, 1991 and shall be contingent on the taking effect of Chapter \_\_\_\_\_ (H.B. 608) of the Acts of the General Assembly of 1988, and if Chapter \_\_\_\_\_ does not become effective, this Act shall be null and void without the necessity of further action by the General Assembly. Sections 1 and 2 of this Act shall remain effective for a period of 2 and one-half years and, at the end of June 30, 1991, and with no further action required by the General Assembly, Sections 1 and 2 of this Act shall be abrogated and of no further force and effect].

**Chapter 178 of the Acts of 1989**

[SECTION 4. AND BE IT FURTHER ENACTED, That, in accordance with Section 4 of Chapter 664 of the Acts of the General Assembly of 1988, the subtraction modification for donated farm products under § 10-208(g) of the Tax – General Article shall remain in effect only through June 30, 1991 and shall be applicable only to taxable years beginning before January 1, 1991.]

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 1990.