

(2) SUCCESSFUL TIMBER STAND IMPROVEMENTS HAVE BEEN MADE UNDER RULES ISSUED BY THE SECRETARY OF THE DEPARTMENT OF NATURAL RESOURCES.

(D) "INITIAL CERTIFICATION" MEANS A CERTIFICATION UNDER RULES ISSUED BY THE DEPARTMENT OF NATURAL RESOURCES THAT THERE IS:

(1) A SUCCESSFUL PLANTING OF THE REQUIRED MINIMUM NUMBER OF SEEDLINGS WITH ACCEPTABLE SPECIES; OR

(2) TIMBER STAND IMPROVEMENT ACTIVITIES IN ACCORDANCE WITH A FOREST MANAGEMENT PLAN DEVELOPED BY A REGISTERED PROFESSIONAL FORESTER.

(E) (1) "REFORESTATION" MEANS THE STOCKING OR RESTOCKING OF AN AREA WITH FOREST TREE SPECIES.

(2) "REFORESTATION" INCLUDES:

(I) SITE PREPARATION BY MECHANICAL OPERATION, APPLICATION OF HERBICIDES, OR PRESCRIBED BURNING;

(II) TREE PLANTING;

(III) RELEASE OF SEEDLINGS FROM COMPETING VEGETATION;

(IV) ANIMAL DAMAGE CONTROL OF SEEDLINGS; AND

(V) OTHER ACTIVITIES PRESCRIBED BY THE SECRETARY OF NATURAL RESOURCES.

(3) "REFORESTATION" DOES NOT INCLUDE THE GROWING OF CHRISTMAS OR ORNAMENTAL TREES.

(F) (1) "TIMBER STAND IMPROVEMENT" MEANS THE PRECOMMERCIAL CULTURAL OPERATIONS MADE TO IMPROVE THE COMPOSITION, CONSTITUTION, CONDITION, AND INCREMENT OF A TIMBER STAND.

(2) "TIMBER STAND IMPROVEMENT" INCLUDES ACTIVITIES OF TREE REMOVAL, GIRDLING, POISONING, AND PRUNING THAT:

(I) ARE NOT DONE SOLELY TO ASSIST REGENERATION; AND

(II) DO NOT RESULT IN IMMEDIATELY SALABLE FOREST PRODUCTS.

323D 280D.

(A) ~~A PERSON--IS--ALLOWED--A CREDIT AGAINST THE INCOME TAX EQUAL--TO--30--PERCENT--OF--THE--AMOUNT~~ TAXPAYER IS ALLOWED A MODIFICATION SUBTRACTION EQUAL TO DOUBLE THE AMOUNT INCURRED IN REFORESTATION OR TIMBER STAND IMPROVEMENT ACTIVITY ON 10 TO 100