

(i) Replant or conduct additional timber stand improvement activities; or

(ii) Add the amount allowed in a prior taxable year under § 280(c) or [subsection 280A(c)] § 280A(C) OF THIS ARTICLE to the taxpayer's income for the taxable year.

(2) If the taxpayer does not apply for final certification within 2 years from the date of initial certification, the taxpayer shall submit a plan to continue the reforestation or timber stand improvement project to the Department of Natural Resources.

(3) If the reforestation or timber stand improvement activities are not continued, the modifications provided in §§ 280(c) and 280A(c) OF THIS ARTICLE previously received under this section shall be added to taxable income in the taxable year following decertification by the Secretary.

(4) If the commercial forest land for which the modification subtraction is claimed under this section does not remain as commercial forest land for 15 years after final certification, the taxpayer shall add to taxable income any modification subtraction previously received under §§ 280(c)(13) and 280A(c)(8) OF THIS ARTICLE.

(d) The Department of Natural Resources shall certify that the taxpayer has complied with the requirements of this section and Section 280C and shall provide the taxpayer with a statement to be included with the taxpayer's Maryland income tax return to substantiate any subtraction modification claimed under Sections 280(c)(13) and 280A(c)(8) OF THIS ARTICLE.

281.

(a) If a resident individual has itemized his deductions from adjusted gross income in determining his federal taxable income, he may elect in determining his taxable income under this article to deduct the sum of the itemized deductions (other than deductions for personal exemptions):

(2) Increased by the portion of the fair market value of donated artworks not deductible from federal adjusted gross income, provided that:

(i) The taxpayer derives at least 50 percent of his income for the current or prior year, from the sale of artworks produced by that taxpayer; and

(ii) The fair market value of the artworks has been verified by an [independent] INDEPENDENT appraiser; and

(iii) The artworks were donated to and accepted by a museum open to the general public located in this State; and