

(1) each deduction allowed in computing a taxpayer's federal adjusted gross income, as federal law defines that income;

(2) each subtraction modification under Article 81, § 280(c) or § 280A(c) of the Code; and

(3) each exemption under:

(i) Article 2B, §§ 131 through 133 or §§ 136 through 138 of the Code;

(ii) Article 56, § 150 of the Code;

(iii) Article 81, [§ 9, § 9A,] § 130, § 136, § 286, § 326, § 375, § 406, or § 432 of the Code;

(iv) Title 8, Subtitle 7 of the Natural Resources Article; [and]

(V) TITLE 7 OF THE TAX - PROPERTY ARTICLE; AND

[[v]] (VI) § 13-810 or § 13-903 of the Transportation Article.

8-134.

(a) (1) Subject to the provisions of subsection (b) of this section, on or before May 1 of each year, the Board shall certify to the governing body of each county the rate of State tax on assessable property needed to meet the debt service requirements during the next taxable year on all the State bonds that the Board anticipates will be outstanding during that year.

(2) For property that is described in [Article 81, § 9A(o) of the Code] § 7-301 OF THE TAX - PROPERTY ARTICLE, the Board shall certify a rate of \$0 per \$100 of assessment.

(3) For all other property, the Board shall certify a separate rate per \$100 of assessment.

(4) Each governing body immediately shall collect the tax at the rate that the Board certifies under this section.

#### Article - Transportation

6-308.

(d) (1) Each lease of a cargo handling facility for a term of more than 1 year, including renewal options, that is made between the Administration and a lessee engaged in business for profit shall contain a provision requiring the lessee to pay to the Administration annually, except to the extent that the improvements are taxed to the lessee, a sum of money computed on the basis of the full cash value of the leased land and