Article 81 - Revenue and Taxes
Section 280(c)(17)
Annotated Code of Maryland
(1980 Replacement Volume and 1984 Supplement)

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

Article 81 - Revenue and Taxes

~~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).~~

~~(1)--Reduced-by-any-amount-thereof-representing-income taxes-imposed-by-the-State-of-Maryland,-any-political-subdivision thereof,--any--other--state-or-subdivision-of-any-other-state,-or the-District-of-Columbia,-~~[~~and~~]~~-~~

~~(2)--INCREASED--BY--NOT--MORE--THAN--$1,000--FOR---ALL EXPENSES--ACTUALLY--INCURRED--AND--NOT--ITEMIZED--IN--DETERMINING FEDERAL-TAXABLE-INCOME-INCURRED-BY-ADOPTIVE-PARENTS-WHO--ADOPT--A CHILD-THROUGH:~~

~~(I)--A-PUBLIC-CHILD-WELFARE-AGENCY,-OR~~

~~(II)--A----LICENSED,----NOT-FOR-PROFIT---PRIVATE ADOPTION-AGENCY,-AND~~

~~-~~[~~(2)~~]~~-(3)--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-appraiser,-and~~

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

~~(iv)--The-deduction-for-donated-artworks-may-not exceed-50--percent--of--the--individual's--gross--income--in--the calendar-year-of-the-donation.~~

[~~(3)~~]~~-(4)--In---this---subsection,---artworks--include artistic,-literary,-and-musical-creations.~~