

280.

(c) There shall be subtracted from federal adjusted gross income:

(17) Not more than \$1,000 for all expenses actually incurred and not itemized in determining federal taxable income by adoptive parents who adopt a child with special needs, as defined in § 222 of the Internal Revenue Code, through:

(i) A public child welfare agency; or

(ii) A licensed, not-for-profit private adoption agency; [and]

(18) Any amount included in federal adjusted gross income under § 62 of the Internal Revenue Code for an employer-provided official vehicle used in accordance with law, by any member of a State, county, or local:

(i) Police force; or

(ii) Fire department; AND

(19) EXPENSES INCURRED FOR THE PURCHASE AND INSTALLATION OF CONSERVATION TILLAGE EQUIPMENT AS DETERMINED UNDER § 280E.

280A.

(c) There shall be subtracted from taxable income of the taxpayer the following items to the extent included in federal income: (1) operating revenue subject to gross receipts taxes imposed by this article (less related expenses) of public utilities and contract carriers; (2) the amount of any refunds of income taxes paid to the State of Maryland, any other state, the District of Columbia, and any political subdivision of the State of Maryland and any other states; (3) interest income on obligations of the United States and its instrumentalities; (4) any amounts included therein by operation of the provisions of § 78 of the Internal Revenue Code of 1954; (5) dividends received from a corporation in which the taxpayer owns, directly or indirectly, 50 percent or more of the corporation's outstanding shares of capital stock, and which is organized under the laws of a foreign country, and (6) to the extent included, any profit realized from the sale or exchange of bonds issued by this State or its political subdivisions; (7) to the extent that the dividends are included in taxable income, the percentage of dividends received from an affiliated domestic international sales corporation (as defined by Internal Revenue Code of 1954 § 992(a)), which is equivalent to the percentage that would be excluded if the domestic international sales corporation was not qualified under § 992(a). However, this exclusion shall be available only if at least 50 percent of the net taxable income of the domestic international sales corporation is subject to