

(D) ANY AMOUNT OF THE SUBTRACTION MODIFICATION THAT EXCEEDS THE TAXPAYER'S TAXABLE INCOME AND IS NOT USED BY THE TAXPAYER FOR THE TAXABLE YEAR MAY BE CARRIED OVER TO THE SUCCEEDING TAXABLE YEARS, NOT TO EXCEED 5, UNTIL THE FULL AMOUNT OF THE SUBTRACTION MODIFICATION IS USED.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1986 and shall be applicable to all taxable years beginning after December 31, 1985.

Approved May 13, 1986.

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CHAPTER 290

(Senate Bill 48)

AN ACT concerning

Animal-Shelters

~~FOR--the--purpose--of--requiring--animal--control--agencies--to--dispose--of--domestic--animals--dogs--and--cats--only--by--certain--methods; prohibiting--animal--control--agencies--from--selling--impounded--domesticated--animals--dogs--and--cats;--altering--provisions--of--law--relating--to--means--of--disposal--of--animals--dogs--and--cats--impounded--in--shelters;--requiring--that--certain--means--of--disposal--of--animals--dogs--and--cats--be--used;--providing--that--new--owners--of--impounded--animals--dogs--and--cats--may--be--charged--adoption--fees;--making--certain--stylistic--changes;--repealing--certain--laws--concerning--the--disposal--of--domestic--animals--dogs--and--cats;--and--generally--relating--to--the--disposal--of--animals--by--shelters--and--animal--control--facilities.~~

BY--adding--to

Article---Natural-Resources

Section--~~10-7A-01--and--10-7A-02--to--be--under--the--new--subtitle--"Subtitle-7A--Disposal-of-Domestic-Animals--Dogs--and--Cats"~~

Annotated-Code-of-Maryland

{1983-~~Replacement-Volume--and--1985-Supplement~~}

BY--repealing