

~~1. 25 PERCENT OF THE TOTAL NUMBER OF APPRENTICES AND JOURNEYMEN EMPLOYED; OR~~

~~2. IN EQUAL OPPORTUNITY EMPLOYMENT SITUATIONS, 50 PERCENT OF THE TOTAL NUMBER OF APPRENTICES AND JOURNEYMEN EMPLOYED.~~

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1987.

Approved June 2, 1987.

CHAPTER 707

(House Bill 1203)

AN ACT concerning

Income Tax - Donated Works of Art

FOR the purpose of changing the itemized deduction for donated works of art to a subtraction modification; and providing for the application of this Act.

BY adding to

Article 81 - Revenue and Taxes
Section 280(c)(20)
Annotated Code of Maryland
(1980 Replacement Volume and 1986 Supplement)

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 280(c)(18) and (19) and 281(a)
Annotated Code of Maryland
(1980 Replacement Volume and 1986 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

280.

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