

(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[.]; AND

(20) THE FAIR MARKET VALUE OF DONATED ART WORKS, INCLUDING ARTISTIC, LITERARY AND MUSICAL CREATIONS, NOT DEDUCTIBLE FROM FEDERAL ADJUSTED GROSS INCOME IF:

(I) THE TAXPAYER DERIVES AT LEAST 50 PERCENT OF THE INDIVIDUAL'S INCOME, FOR THE CURRENT OR PRIOR YEAR, FROM THE SALE OF ART WORKS PRODUCED BY THAT TAXPAYER;

(II) THE FAIR MARKET VALUE OF THE ART WORKS HAS BEEN VERIFIED BY AN INDEPENDENT APPRAISER;

(III) THE ART WORKS WERE DONATED TO AND ACCEPTED BY A MUSEUM OPEN TO THE GENERAL PUBLIC LOCATED IN THIS STATE; AND

(IV) THE MODIFICATION FOR DONATED ART WORKS DOES NOT EXCEED 50 PERCENT OF THE INDIVIDUAL'S GROSS INCOME IN THE CALENDAR YEAR OF THE DONATION.

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(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] 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 the portion of the fair market value of donated art works 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 art works produced by that taxpayer; and