

which the peripheral field has contracted to such an extent that the widest diameter of visual field subtends an angular distance no greater than 20 degrees on the better eye.

(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) TO THE EXTENT INCLUDED, AN AMOUNT EQUAL TO -60-40 PERCENT OF NET CAPITAL GAIN AS DEFINED AND DETERMINED UNDER THE INTERNAL REVENUE CODE.

280B.

(a) (1) For purposes of this subtitle, items of tax preference are determined and defined in §§ [57 and 58] 57 AND 59 of the Internal Revenue Code, as amended from time to time, [excluding the oil percentage depletion allowance as claimed and allowed under § 613 of the Internal Revenue Code, as amended from time to time,] AS MODIFIED UNDER PARAGRAPH (2) OF THIS SUBSECTION, the sum total of which is in excess of [the amount specified in § 56 (a) (1) of the Internal Revenue Code, as amended from time to time,] \$10,000 FOR AN INDIVIDUAL RETURN OR \$20,000 FOR A JOINT RETURN, as modified and apportioned under the provisions of § [58] 59 of the Internal Revenue Code, as amended from time to time.

(2) (I) THE OIL DEPLETION ALLOWANCE AS CLAIMED AND ALLOWED UNDER § 613 OF THE INTERNAL REVENUE CODE, AS AMENDED FROM TIME TO TIME, SHALL BE EXCLUDED FROM ITEMS OF TAX PREFERENCE.

(II) THE AMOUNT ALLOWED AS A SUBTRACTION MODIFICATION FOR NET CAPITAL GAINS UNDER § 280(C)(20) OF THIS SUBTITLE SHALL BE ADDED TO ITEMS OF TAX PREFERENCE.

281.

[(a-1) For taxable years beginning after December 31, 1976, an individual who has elected to use the standard deduction in determining his federal taxable income may elect, in determining his taxable income under this subtitle, to deduct the sum of the deductions to which he would have been entitled had he elected to use itemized deductions in determining his federal taxable income. Where such an election is made the itemized deductions