

(H) DONATED ARTWORK.

THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES THE FAIR MARKET VALUE OF ANY ARTISTIC, LITERARY, OR MUSICAL CREATION OR OTHER ARTWORK DONATED TO AND ACCEPTED BY A MUSEUM IN THE STATE THAT IS OPEN TO THE GENERAL PUBLIC IF:

(1) THE VALUE IS NOT DEDUCTIBLE FROM FEDERAL ADJUSTED GROSS INCOME;

(2) AT LEAST 50% OF TOTAL INCOME FOR THE CURRENT OR PRIOR TAXABLE YEAR IS DERIVED FROM THE SALE OF ARTWORK THAT THE INDIVIDUAL PRODUCED;

(3) AN INDEPENDENT APPRAISER VERIFIES THE FAIR MARKET VALUE;

(4) THE ADJUSTMENT FOR THE ARTWORK IS NOT MORE THAN 50% OF THE INDIVIDUAL'S GROSS INCOME IN THE CALENDAR YEAR OF THE DONATION.

(I) FIRE AND POLICE VEHICLES.

THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES INCOME ATTRIBUTABLE TO AN EMPLOYER-PROVIDED OFFICIAL VEHICLE USED IN ACCORDANCE WITH LAW BY A MEMBER OF A STATE, COUNTY, OR LOCAL:

(1) POLICE FORCE; OR

(2) FIRE DEPARTMENT.

(J) FIREFIGHTER AND POLICE DISABILITY INCOME.

THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES A PAYMENT FROM A PENSION SYSTEM TO AN INDIVIDUAL FOR A DISABILITY OR INJURY THAT AROSE OUT OF AND IN THE COURSE OF THE INDIVIDUAL'S EMPLOYMENT AS A POLICEMAN OR FIREFIGHTER.

(K) HISTORIC PROPERTY PRESERVATION EXPENSES.

(1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(II) "AMORTIZABLE BASIS" MEANS THE PART OF THE BASIS ATTRIBUTABLE TO AMOUNTS SPENT FOR THE REHABILITATION OF A CERTIFIED NONDEPRECIABLE HISTORIC STRUCTURE THAT IS CONSISTENT WITH THE HISTORIC CHARACTER OF THE PROPERTY OR DISTRICT UNDER THE REGULATIONS OF THE COMPTROLLER.

(III) "CERTIFIED LOCAL GOVERNMENT" MEANS A POLITICAL SUBDIVISION IN THIS STATE THAT:

1. PARTICIPATES IN THE UNITED STATES DEPARTMENT OF INTERIOR NATIONAL PARK SERVICE CERTIFIED LOCAL